AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	62 172 519	17 710 223	28.5%	16 774 946	27.0%	34 485 168	55.5%	13 860 718	52.4%	21.0%
Property rates	11 627 374	3 222 121	27.7%	3 050 894	26.2%	6 273 015	54.0%	2 632 293	54.6%	15.9%
Property rates - penalties and collection charges	23 431	17 220	73.5%	9 425	40.2%	26 645	113.7%	19 831	52.5%	(52.5%)
Service charges - electricity revenue	20 001 213	4 578 507	22.9%	4 643 423	23.2%	9 221 929	46.1%	4 285 668	47.4%	8.3%
Service charges - water revenue	6 746 722	1 631 192	24.2%	1 964 392	29.1%	3 595 584	53.3%	1 631 549	50.5%	20.4%
Service charges - sanitation revenue	1 684 326	346 427	20.6%	551 804	32.8%	898 231	53.3%	427 251	51.4%	29.2%
Service charges - refuse revenue	1 315 994	332 736	25.3%	337 038	25.6%	669 774	50.9%	285 918	51.1%	17.9%
Service charges - other	4 427	43 033	972.1%	20 673	467.0%	63 706	1 439.2%	184 816	167.3%	(88.8%)
Rental of facilities and equipment	1 048 818	239 403	22.8%	252 803	24.1%	492 206	46.9%	306 449	76.6%	(17.5%)
Interest earned - external investments	848 532	209 298	24.7%	261 508	30.8%	470 806	55.5%	233 821	26.3%	11.8%
Interest earned - outstanding debtors	691 182	786 815	113.8%	267 496	38.7%	1 054 311	152.5%	135 743	41.9%	97.1%
Dividends received	-	-	-	49	-	49	-	2 402	-	(98.0%)
Fines	448 131	(34 017)	(7.6%)	(45 625)	(10.2%)	(79 643)	(17.8%)	30 842	25.8%	(247.9%)
Licences and permits	128 801	26 215	20.4%	60 373	46.9%	86 589	67.2%	23 127	40.3%	161.1%
Agency services	57 106	14 796	25.9%	16 777	29.4%	31 573	55.3%	12 705	18.6%	32.0%
Transfers recognised - operational	16 077 909	6 027 240	37.5%	5 052 487	31.4%	11 079 727	68.9%	3 481 934	64.3%	45.1%
Other own revenue	1 433 036	266 939	18.6%	329 156	23.0%	596 095	41.6%	157 398	45.3%	109.1%
Gains on disposal of PPE	35 516	2 297	6.5%	2 275	6.4%	4 572	12.9%	8 971	23.0%	(74.6%)
Operating Expenditure	63 263 739	12 732 491	20.1%	16 641 810	26.3%	29 374 301	46.4%	13 372 486	45.7%	24.4%
Employee related costs	19 121 423	4 235 844	22.2%	5 113 555	26.7%	9 349 400	48.9%	4 428 601	47.8%	15.5%
Remuneration of councillors	804 119	179 090	22.3%	193 569	24.1%	372 658	46.3%	168 199	45.8%	15.1%
Debt impairment	1 927 464	75 061	3.9%	211 815	11.0%	286 876	14.9%	295 137	29.9%	(28.2%)
Depreciation and asset impairment	5 701 305	1 056 096	18.5%	1 234 235	21.6%	2 290 331	40.2%	1 206 872	49.0%	2.3%
Finance charges	1 141 559	50 554	4.4%	442 393	38.8%	492 947	43.2%	380 480	25.5%	16.3%
Bulk purchases	17 413 749	4 220 258	24.2%	4 674 519	26.8%	8 894 777	51.1%	2 985 212	47.8%	56.6%
Other Materials	1 861 540	215 686	11.6%	610 452	32.8%	826 138	44.4%	277 839	54.5%	119.7%
Contracted services	8 526 990	1 604 649	18.8%	2 493 951	29.2%	4 098 600	48.1%	2 114 021	49.8%	18.0%
Transfers and grants	784 441	129 436	16.5%	153 299	19.5%	282 735	36.0%	217 160	56.1%	(29.4%)
Other expenditure	5 980 210	964 160	16.1%	1 512 024	25.3%	2 476 184	41.4%	1 297 029	35.4%	16.6%
Loss on disposal of PPE	939	1 657	176.5%	1 998	212.7%	3 655	389.2%	1 936	109.4%	3.2%
Surplus/(Deficit)	(1 091 220)	4 977 732		133 136		5 110 867		488 232		
Transfers recognised - capital	8 586 580	675 171	7.9%	1 507 921	17.6%	2 183 092	25.4%	1 488 742	32.2%	1.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	30 348	2 126	7.0%	1 431	4.7%	3 557	11.7%	6 042	4.9%	(76.3%)
Surplus/(Deficit) after capital transfers and contributions	7 525 708	5 655 029		1 642 488		7 297 517		1 983 017		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 525 708	5 655 029		1 642 488		7 297 517		1 983 017		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 525 708	5 655 029		1 642 488		7 297 517		1 983 017		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 525 708	5 655 029		1 642 488		7 297 517		1 983 017		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	14 164 647	1 702 354	12.0%	2 787 734	19.7%	4 490 088	31.7%	2 581 103	30.4%	8.0%
National Government	7 781 448	946 650	12.2%	1 469 613	18.9%	2 416 263	31.1%	1 632 878	33.6%	(10.0%)
Provincial Government	784 240	111 878	14.3%	183 557	23.4%	295 435	37.7%	125 000	30.1%	46.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13 541	358	2.6%	555	4.1%	913	6.7%	2 490	149.9%	(77.7%)
Transfers recognised - capital	8 579 229	1 058 886	12.3%	1 653 725	19.3%	2 712 611	31.6%	1 760 369	33.3%	(6.1%)
Borrowing	1 548 975	48 326	3.1%	71 787	4.6%	120 113	7.8%	36 367	4.2%	97.4%
Internally generated funds	4 013 843	595 143	14.8%	1 056 598	26.3%	1 651 740	41.2%	781 137	32.8%	35.3%
Public contributions and donations	22 600	-	-	5 624	24.9%	5 624	24.9%	3 231	6.2%	74.0%
Capital Expenditure Standard Classification	14 164 647	1 702 354	12.0%	2 787 734	19.7%	4 490 088	31.7%	2 581 103	30.4%	8.0%
Governance and Administration	1 230 804	159 840	13.0%	239 124	19.4%	398 964	32.4%	153 757	27.9%	55.5%
Executive & Council	551 203	32 612	5.9%	14 663	2.7%	47 275	8.6%	37 525	86.5%	(60.9%)
Budget & Treasury Office	611 029	54 317	8.9%	110 380	18.1%	164 698	27.0%	73 018	20.6%	51.2%
Corporate Services	68 573	72 911	106.3%	114 081	166.4%	186 992	272.7%	43 213	30.4%	164.0%
Community and Public Safety	2 487 441	269 814	10.8%	474 615	19.1%	744 429	29.9%	319 841	25.6%	48.4%
Community & Social Services	659 085	88 327	13.4%	98 867	15.0%	187 194	28.4%	78 084	21.6%	26.6%
Sport And Recreation	444 786	13 659	3.1%	36 858	8.3%	50 517	11.4%	23 199	16.0%	58.9%
Public Safety	107 145	10 353	9.7%	21 956	20.5%	32 309	30.2%	4 835	16.8%	354.1%
Housing	1 252 221	155 774	12.4%	314 474	25.1%	470 247	37.6%	209 206	29.7%	50.3%
Health	24 204	1 702	7.0%	2 460	10.2%	4 162	17.2%	4 517	45.3%	(45.5%)
Economic and Environmental Services	4 091 676	447 035	10.9%	757 285	18.5%	1 204 319	29.4%	686 753	26.0%	10.3%
Planning and Development	681 630	111 674	16.4%	214 239	31.4%	325 913	47.8%	142 520	22.6%	50.3%
Road Transport	3 398 156	335 361	9.9%	541 636	15.9%	876 997	25.8%	544 173	26.9%	(5%)
Environmental Protection	11 890	-	-	1 409	11.9%	1 409	11.9%	61	5.3%	2 208.5%
Trading Services	6 172 636	823 030	13.3%	1 313 478	21.3%	2 136 508	34.6%	1 417 032	36.5%	(7.3%)
Electricity	1 434 299	162 282	11.3%	301 237	21.0%	463 519	32.3%	382 408	44.5%	(21.2%)
Water	3 511 316	400 297	11.4%	598 478	17.0%	998 775	28.4%	737 397	32.7%	(18.8%)
Waste Water Management	1 094 256	246 014	22.5%	391 144	35.7%	637 158	58.2%	278 351	43.9%	40.5%
Waste Management	132 765	14 438	10.9%	22 619	17.0%	37 057	27.9%	18 875	14.6%	19.8%
Other	182 090	2 635	1.4%	3 232	1.8%	5 867	3.2%	3 721	5.4%	(13.1%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	67 415 155	19 178 785	28.4%	17 979 417	26.7%	37 158 202	55.1%	15 178 774	51.2%	18.5%
Property rates, penalties and collection charges	10 759 114	2 428 544	22.6%	2 912 239	27.1%	5 340 783	49.6%	1 934 959	47.1%	50.5%
Service charges	27 563 099	6 435 639	23.3%	6 115 336	22.2%	12 550 975	45.5%	4 636 215	40.7%	31.9%
Other revenue	2 849 174	1 357 832	47.7%	1 484 409	52.1%	2 842 241	99.8%	2 597 887	88.2%	(42.9%)
Government - operating	16 119 093	5 889 018	36.5%	4 547 006	28.2%	10 436 024	64.7%	3 158 256	62.3%	44.0%
Government - capital	8 735 269	2 090 237	23.9%	2 575 053	29.5%	4 665 290	53.4%	2 412 853	55.5%	6.7%
Interest	1 389 405	977 513	70.4%	345 373	24.9%	1 322 886	95.2%	438 105	34.9%	(21.2%)
Dividends	-	2	-	-	-	2	-	498	-	(100.0%)
Payments	(54 861 450)	(16 835 322)	30.7%	(14 203 722)	25.9%	(31 039 044)	56.6%	(13 130 793)	52.9%	8.2%
Suppliers and employees	(53 026 032)	(16 568 018)	31.2%	(13 740 690)	25.9%	(30 308 708)	57.2%	(12 619 550)	54.1%	8.9%
Finance charges	(1 144 783)	(142 169)	12.4%	(303 500)	26.5%	(445 669)	38.9%	(360 388)	22.4%	(15.8%)
Transfers and grants	(690 636)	(125 135)	18.1%	(159 532)	23.1%	(284 667)	41.2%	(150 855)	48.0%	5.8%
Net Cash from/(used) Operating Activities	12 553 705	2 343 463	18.7%	3 775 694	30.1%	6 119 158	48.7%	2 047 981	44.4%	84.4%
Cash Flow from Investing Activities										
Receipts	204 715	39 444	19.3%	(696 300)	(340.1%)	(656 856)	(320.9%)	224 013	213.0%	(410.8%)
Proceeds on disposal of PPE	54 716	11 893	21.7%	4 439	8.1%	16 332	29.8%	13 011	27.1%	(65.9%)
Decrease in non-current debtors	108 578	96 968	89.3%	19 775	18.2%	116 743	107.5%	2 120	19.0%	832.6%
Decrease in other non-current receivables	81 544	(4 829)	(5.9%)	(939 452)	(1 152.1%)	(944 281)	(1 158.0%)	22 069	(9 526.0%)	(4 356.9%)
Decrease (increase) in non-current investments	(40 123)	(64 588)	161.0%	218 938	(545.7%)	154 350	(384.7%)	186 812	628.4%	17.2%
Payments	(13 673 662)	(1 909 910)	14.0%	(2 825 757)	20.7%	(4 735 668)	34.6%	(2 708 903)	32.6%	4.3%
Capital assets	(13 673 662)	(1 909 910)	14.0%	(2 825 757)	20.7%	(4 735 668)	34.6%	(2 708 903)	32.6%	4.3%
Net Cash from/(used) Investing Activities	(13 468 947)	(1 870 466)	13.9%	(3 522 057)	26.1%	(5 392 523)	40.0%	(2 484 891)	30.7%	41.7%
Cash Flow from Financing Activities										
Receipts	1 481 771	952 065	64.3%	7 973	.5%	960 037	64.8%	7 838	2.0%	1.7%
Short term loans	-	5 300	-	22	-	5 321	-	312	-	(93.1%)
Borrowing long term/refinancing	1 392 186	1 044 125	75.0%	(311)	-	1 043 814	75.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	89 585	(97 361)	(108.7%)	8 263	9.2%	(89 098)	(99.5%)	7 526	47.2%	9.8%
Payments	(1 183 885)	(237 367)	20.0%	(469 658)	39.7%	(707 025)	59.7%	(343 594)	43.8%	36.7%
Repayment of borrowing	(1 183 885)	(237 367)	20.0%	(469 658)	39.7%	(707 025)	59.7%	(343 594)	43.8%	36.7%
Net Cash from/(used) Financing Activities	297 885	714 698	239.9%	(461 686)	(155.0%)	253 013	84.9%	(335 756)	(260.0%)	37.5%
Net Increase/(Decrease) in cash held	(617 357)	1 187 695	(192.4%)	(208 049)	33.7%	979 647	(158.7%)	(772 666)	(77.6%)	(73.1%)
Cash/cash equivalents at the year begin:	9 927 373	9 566 431	96.4%	10 754 126	108.3%	9 566 431	96.4%	11 294 776	86.6%	(4.8%)
Cash/cash equivalents at the year end:	9 310 016	10 754 126	115.5%	10 546 078	113.3%	10 546 078	113.3%	10 522 110	105.6%	.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	993 804	11.8%	475 474	5.6%	391 035	4.6%	6 556 764	77.9%	8 417 077	35.2%	18 661	.2%	2 493 070	29.6%
Trade and Other Receivables from Exchange Transactions - Electricity	1 206 504	43.4%	400 735	14.4%	126 458	4.5%	1 046 941	37.7%	2 780 638	11.6%	1 517	.1%	915 385	32.9%
Receivables from Non-exchange Transactions - Property Rates	708 561	11.0%	394 609	6.1%	195 773	3.0%	5 137 997	79.8%	6 436 940	27.0%	18 477	.3%	1 974 579	30.7%
Receivables from Exchange Transactions - Waste Water Management	206 062	14.4%	90 233	6.3%	70 061	4.9%	1 066 542	74.4%	1 432 898	6.0%	10 477	.7%	423 261	29.5%
Receivables from Exchange Transactions - Waste Management	98 441	11.1%	44 970	5.1%	28 061	3.2%	713 872	80.6%	885 344	3.7%	4 510	.5%	188 664	21.3%
Receivables from Exchange Transactions - Property Rental Debtors	16 163	4.7%	9 183	2.7%	8 881	2.6%	309 014	90.0%	343 241	1.4%	639	.2%	144 202	42.0%
Interest on Arrear Debtor Accounts	53 301	3.0%	52 680	3.0%	42 023	2.4%	1 606 341	91.6%	1 754 345	7.3%	840	-	433 965	24.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2	.3%	-	-	0	.1%	654	99.6%	656	-	-	-	-	-
Other	4 397	.2%	24 985	1.4%	65 830	3.6%	1 734 915	94.8%	1 830 127	7.7%	2 474	.1%	690 696	37.7%
Total By Income Source	3 287 235	13.8%	1 492 868	6.3%	928 123	3.9%	18 173 040	76.1%	23 881 267	100.0%	57 594	.2%	7 263 824	30.4%
Debtors Age Analysis By Customer Group														
Organs of State	512 878	22.8%	168 618	7.5%	75 214	3.3%	1 489 278	66.3%	2 245 988	9.4%	(2 046)	(.1%)	536 186	23.9%
Commercial	1 278 463	28.4%	564 878	12.5%	226 460	5.0%	2 434 223	54.0%	4 504 024	18.9%	10 413	.2%	1 414 939	31.4%
Households	1 358 736	8.8%	703 582	4.6%	578 439	3.8%	12 748 684	82.8%	15 389 441	64.4%	36 231	.2%	4 888 823	31.8%
Other	137 158	7.9%	55 790	3.2%	48 011	2.8%	1 500 855	86.2%	1 741 814	7.3%	12 996	.7%	423 875	24.3%
Total By Customer Group	3 287 235	13.8%	1 492 868	6.3%	928 123	3.9%	18 173 040	76.1%	23 881 267	100.0%	57 594	.2%	7 263 824	30.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 029 454	68.9%	33 947	2.3%	90 869	6.1%	339 127	22.7%	1 493 396	30.4%
Bulk Water	323 401	79.2%	10 291	2.5%	10 371	2.5%	64 293	15.7%	408 355	8.3%
PAYE deductions	157 510	100.0%	-	-	-	-	-	-	157 510	3.2%
VAT (output less input)	139 323	100.0%	4	-	-	-	(15)	-	139 311	2.8%
Pensions / Retirement	158 698	100.0%	-	-	1	-	-	-	158 699	3.2%
Loan repayments	27 436	3.4%	-	-	43 110	5.4%	732 147	91.2%	802 694	16.4%
Trade Creditors	755 952	65.3%	50 214	4.3%	54 617	4.7%	296 983	25.7%	1 157 766	23.6%
Auditor-General	5 250	69.9%	821	10.9%	(347)	(4.6%)	1 789	23.8%	7 512	.2%
Other	514 839	88.9%	7 823	1.4%	3 466	.6%	53 173	9.2%	579 302	11.8%
Total	3 111 862	63.4%	103 099	2.1%	202 087	4.1%	1 487 496	30.3%	4 904 545	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	35 175 463	9 149 046	26.0%	9 392 489	26.7%	18 541 535	52.7%	7 642 409	51.0%	22.9%
Property rates	7 497 289	1 865 737	24.9%	1 855 042	24.7%	3 720 780	49.6%	1 753 140	54.4%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 124 496	2 809 167	21.4%	3 166 223	24.1%	5 975 390	45.5%	2 879 666	47.3%	10.0%
Service charges - water revenue	4 409 604	1 045 030	23.7%	1 369 160	31.0%	2 414 190	54.7%	989 316	51.3%	38.4%
Service charges - sanitation revenue	1 075 290	191 606	17.8%	397 791	37.0%	589 397	54.8%	282 214	59.7%	41.0%
Service charges - refuse revenue	727 158	162 417	22.3%	181 084	24.9%	343 501	47.2%	169 031	53.4%	7.1%
Service charges - other	-	-	-	-	-	-	-	139 364	118.7%	(100.0%)
Rental of facilities and equipment	951 325	208 974	22.0%	197 969	20.8%	406 942	42.8%	279 787	80.3%	(29.2%)
Interest earned - external investments	455 655	118 002	25.9%	138 021	30.3%	256 023	56.2%	138 408	21.0%	(.3%)
Interest earned - outstanding debtors	342 903	679 574	198.2%	131 589	38.4%	811 164	236.6%	35 699	20.0%	268.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	72 791	(50 569)	(69.5%)	(110 492)	(151.8%)	(161 061)	(221.3%)	10 428	51.4%	(1 159.5%)
Licences and permits	40 688	7 571	18.6%	9 138	22.5%	16 709	41.1%	6 392	40.1%	43.0%
Agency services	15 532	2 126	13.7%	3 248	20.9%	5 374	34.6%	3 007	53.2%	8.0%
Transfers recognised - operational	5 736 951	1 961 466	34.2%	1 855 428	32.3%	3 816 893	66.5%	948 763	68.1%	95.6%
Other own revenue	703 864	146 969	20.9%	197 861	28.1%	344 830	49.0%	5 357	46.4%	3 593.6%
Gains on disposal of PPE	21 916	977	4.5%	427	1.9%	1 404	6.4%	1 838	4.8%	(76.8%)
Operating Expenditure	35 227 111	6 934 967	19.7%	9 489 000	26.9%	16 423 968	46.6%	7 459 812	46.9%	27.2%
Employee related costs	10 470 211	2 324 099	22.2%	2 882 741	27.5%	5 206 840	49.7%	2 569 868	48.5%	12.2%
Remuneration of councillors	132 014	27 898	21.1%	33 446	25.3%	61 344	46.5%	27 843	52.0%	20.1%
Debt impairment	891 525	610	.1%	1 851	.2%	2 461	.3%	176 047	52.5%	(98.9%)
Depreciation and asset impairment	2 554 436	629 007	24.6%	645 962	25.3%	1 274 969	49.9%	555 021	52.9%	16.4%
Finance charges	857 779	(5 127)	(.6%)	354 192	41.3%	349 065	40.7%	291 673	21.2%	21.4%
Bulk purchases	11 290 762	2 588 123	22.9%	3 173 677	28.1%	5 761 800	51.0%	1 802 818	49.1%	76.0%
Other Materials	1 193 595	112 141	9.4%	429 303	36.0%	541 444	45.4%	152 447	132.3%	181.6%
Contracted services	5 148 311	834 336	16.2%	1 252 871	24.3%	2 087 208	40.5%	1 242 040	42.4%	.9%
Transfers and grants	481 898	86 806	18.0%	101 992	21.2%	188 799	39.2%	138 387	90.0%	(26.3%)
Other expenditure	2 205 641	337 077	15.3%	612 962	27.8%	950 039	43.1%	503 556	38.0%	21.7%
Loss on disposal of PPE	939	(3)	(.4%)	3	.3%	(0)	-	113	18.8%	(97.3%)
Surplus/(Deficit)	(51 649)	2 214 079		(96 511)		2 117 567		182 597		
Transfers recognised - capital	3 493 322	128 074	3.7%	142 526	4.1%	270 600	7.7%	540 967	26.9%	(73.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 441 673	2 342 153		46 014		2 388 167		723 564		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 441 673	2 342 153		46 014		2 388 167		723 564		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 441 673	2 342 153		46 014		2 388 167		723 564		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 441 673	2 342 153		46 014		2 388 167		723 564		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	7 110 162	825 714	11.6%	1 247 507	17.5%	2 073 221	29.2%	1 172 886	28.1%	6.4%
National Government	2 833 976	191 928	6.8%	232 009	8.2%	423 937	15.0%	450 760	26.3%	(48.5%)
Provincial Government	593 500	97 619	16.4%	131 174	22.1%	228 793	38.5%	105 986	30.6%	23.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 427 476	289 547	8.4%	363 183	10.6%	652 730	19.0%	556 746	27.3%	(34.8%)
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	2 682 686	536 167	20.0%	884 324	33.0%	1 420 491	53.0%	616 140	40.5%	43.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 110 162	825 714	11.6%	1 247 507	17.5%	2 073 221	29.2%	1 172 886	28.1%	6.4%
Governance and Administration	628 057	60 011	9.6%	106 207	16.9%	166 218	26.5%	71 462	25.1%	48.6%
Executive & Council	332 954	3 837	1.2%	2 382	.7%	6 219	1.9%	5 440	49.4%	(56.2%)
Budget & Treasury Office	294 896	56 174	19.0%	103 825	35.2%	159 999	54.3%	37 121	17.7%	179.7%
Corporate Services	207	-	-	-	-	-	-	28 901	8 304.9%	(100.0%)
Community and Public Safety	1 787 157	208 859	11.7%	357 337	20.0%	566 196	31.7%	247 756	25.5%	44.2%
Community & Social Services	277 718	37 404	13.5%	39 641	14.3%	77 045	27.7%	38 117	15.3%	4.0%
Sport And Recreation	311 510	5 282	1.7%	19 097	6.1%	24 379	7.8%	1 837	5.1%	939.6%
Public Safety	67 090	9 597	14.3%	16 221	24.2%	25 818	38.5%	2 047	13.3%	692.4%
Housing	1 107 235	154 874	14.0%	279 918	25.3%	434 792	39.3%	201 238	30.4%	39.1%
Health	23 604	1 702	7.2%	2 460	10.4%	4 162	17.6%	4 517	52.3%	(45.5%)
Economic and Environmental Services	2 165 019	151 068	7.0%	322 110	14.9%	473 178	21.9%	312 003	22.5%	3.2%
Planning and Development	318 289	51 243	16.1%	89 167	28.0%	140 410	44.1%	72 725	25.8%	22.6%
Road Transport	1 838 413	99 825	5.4%	232 943	12.7%	332 768	18.1%	239 278	22.0%	(2.6%)
Environmental Protection	8 317	-	-	-	-	-	-	-	-	-
Trading Services	2 421 029	403 647	16.7%	461 867	19.1%	865 514	35.7%	538 012	37.9%	(14.2%)
Electricity	802 601	116 343	14.5%	173 324	21.6%	289 667	36.1%	270 061	52.7%	(35.8%)
Water	804 368	100 979	12.6%	51 670	6.4%	152 649	19.0%	132 039	26.3%	(60.9%)
Waste Water Management	714 586	176 570	24.7%	219 124	30.7%	395 694	55.4%	117 819	38.3%	86.0%
Waste Management	99 474	9 755	9.8%	17 749	17.8%	27 504	27.6%	18 093	14.9%	(1.9%)
Other	108 900	2 129	2.0%	(14)	-	2 115	1.9%	3 653	10.3%	(100.4%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	37 284 266	10 195 701	27.3%	9 838 196	26.4%	20 033 897	53.7%	8 191 546	49.8%	20.1%
Property rates, penalties and collection charges	7 122 425	1 686 650	23.7%	2 123 950	29.8%	3 810 600	53.5%	1 266 707	49.8%	67.7%
Service charges	18 369 720	4 886 570	26.6%	4 695 847	25.6%	9 582 417	52.2%	3 347 537	45.7%	40.3%
Other revenue	1 763 289	150 973	8.6%	300 760	17.1%	451 733	25.6%	1 421 673	58.7%	(78.8%)
Government - operating	5 736 952	1 961 466	34.2%	1 538 141	26.8%	3 499 607	61.0%	966 885	78.0%	59.1%
Government - capital	3 493 321	646 151	18.5%	976 204	27.9%	1 622 355	46.4%	859 159	44.1%	13.6%
Interest	798 558	863 892	108.2%	203 294	25.5%	1 067 186	133.6%	329 584	32.8%	(38.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(31 741 946)	(10 615 880)	33.4%	(8 304 281)	26.2%	(18 920 162)	59.6%	(7 801 676)	57.6%	6.4%
Suppliers and employees	(30 402 269)	(10 411 100)	34.2%	(7 971 198)	26.2%	(18 382 298)	60.5%	(7 371 604)	59.3%	8.1%
Finance charges	(857 779)	(117 974)	13.8%	(231 091)	26.9%	(349 065)	40.7%	(291 686)	21.2%	(20.8%)
Transfers and grants	(481 898)	(86 806)	18.0%	(101 993)	21.2%	(188 799)	39.2%	(138 387)	90.0%	(26.3%)
Net Cash from/(used) Operating Activities	5 542 319	(420 179)	(7.6%)	1 533 914	27.7%	1 113 735	20.1%	389 870	10.6%	293.4%
Cash Flow from Investing Activities										
Receipts	(86 704)	-	-	(922 844)	1 064.4%	(922 844)	1 064.4%	-	(8.0%)	(100.0%)
Proceeds on disposal of PPE	21 916	-	-	1 404	6.4%	1 404	6.4%	-	.3%	(100.0%)
Decrease in non-current debtors	(21 440)	-	-	15 204	(70.9%)	15 204	(70.9%)	-	127.8%	(100.0%)
Decrease in other non-current receivables	(19 030)	-	-	(939 452)	4 936.7%	(939 452)	4 936.7%	-	(.2%)	(100.0%)
Decrease (increase) in non-current investments	(68 150)	-	-	-	-	-	-	-	-	-
Payments	(7 110 161)	(876 514)	12.3%	(1 196 707)	16.8%	(2 073 221)	29.2%	(1 222 304)	28.1%	(2.1%)
Capital assets	(7 110 161)	(876 514)	12.3%	(1 196 707)	16.8%	(2 073 221)	29.2%	(1 222 304)	28.1%	(2.1%)
Net Cash from/(used) Investing Activities	(7 196 865)	(876 514)	12.2%	(2 119 551)	29.5%	(2 996 065)	41.6%	(1 222 304)	28.2%	73.4%
Cash Flow from Financing Activities										
Receipts	1 055 065	1 000 000	94.8%	-	-	1 000 000	94.8%	-	1.5%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	100.0%	-	-	1 000 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	55 065	-	-	-	-	-	-	-	31.8%	-
Payments	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(502 764)	64.0%	(258 309)	55.3%	28.3%
Repayment of borrowing	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(502 764)	64.0%	(258 309)	55.3%	28.3%
Net Cash from/(used) Financing Activities	268 979	828 704	308.1%	(331 468)	(123.2%)	497 236	184.9%	(258 309)	(108.3%)	28.3%
Net Increase/(Decrease) in cash held	(1 385 567)	(467 989)	33.8%	(917 105)	66.2%	(1 385 094)	100.0%	(1 090 743)	188.9%	(15.9%)
Cash/cash equivalents at the year begin:	6 156 463	6 067 254	98.6%	5 599 265	90.9%	6 067 254	98.6%	5 582 525	99.4%	.3%
Cash/cash equivalents at the year end:	4 770 896	5 599 265	117.4%	4 682 160	98.1%	4 682 160	98.1%	4 491 781	83.5%	4.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	650 684	16.2%	335 673	8.4%	149 651	3.7%	2 875 955	71.7%	4 011 963	32.2%	-	-	1 846 305	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	643 070	34.6%	345 368	18.6%	75 668	4.1%	793 120	42.7%	1 857 226	14.9%	-	-	854 695	46.0%
Receivables from Non-exchange Transactions - Property Rates	416 837	11.4%	268 302	7.4%	122 931	3.4%	2 836 382	77.8%	3 644 452	29.3%	-	-	1 677 177	46.0%
Receivables from Exchange Transactions - Waste Water Management	136 699	21.8%	62 834	10.0%	23 045	3.7%	404 680	64.5%	627 257	5.0%	-	-	288 664	46.0%
Receivables from Exchange Transactions - Waste Management	42 700	16.6%	24 302	9.4%	10 983	4.3%	179 692	69.7%	257 677	2.1%	-	-	118 583	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	10 593	4.2%	6 876	2.7%	6 809	2.7%	226 831	90.3%	251 109	2.0%	-	-	115 560	46.0%
Interest on Arrear Debtor Accounts	15 613	1.7%	17 522	1.9%	5 654	.6%	904 203	95.9%	942 992	7.6%	-	-	433 965	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 483	6.7%	3 492	.4%	46 847	5.5%	750 158	87.4%	857 979	6.9%	-	-	394 842	46.0%
Total By Income Source	1 973 677	15.9%	1 064 368	8.5%	441 588	3.5%	8 971 022	72.1%	12 450 655	100.0%	-	-	5 729 791	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	405 749	38.8%	105 138	10.1%	24 782	2.4%	509 850	48.8%	1 045 519	8.4%	-	-	481 148	46.0%
Commercial	699 433	25.1%	465 646	16.7%	134 146	4.8%	1 485 846	53.4%	2 785 072	22.4%	-	-	1 281 690	46.0%
Households	828 496	10.4%	486 547	6.1%	257 909	3.2%	6 403 231	80.3%	7 976 183	64.1%	-	-	3 670 639	46.0%
Other	39 999	6.2%	7 036	1.1%	24 752	3.8%	572 094	88.9%	643 881	5.2%	-	-	296 314	46.0%
Total By Customer Group	1 973 677	15.9%	1 064 368	8.5%	441 588	3.5%	8 971 022	72.1%	12 450 655	100.0%	-	-	5 729 791	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	691 588	100.0%	-	-	-	-	-	-	691 588	30.9%
Bulk Water	227 174	100.0%	-	-	-	-	-	-	227 174	10.2%
PAYE deductions	127 251	100.0%	-	-	-	-	-	-	127 251	5.7%
VAT (output less input)	3 206	100.0%	-	-	-	-	-	-	3 206	.1%
Pensions / Retirement	128 654	100.0%	-	-	-	-	-	-	128 654	5.8%
Loan repayments	14 382	1.8%	-	-	43 110	5.5%	731 452	92.7%	788 945	35.3%
Trade Creditors	135 478	56.9%	6 599	2.8%	3 420	1.4%	92 805	38.9%	238 303	10.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 418	100.0%	-	-	-	-	-	-	30 418	1.4%
Total	1 358 151	60.8%	6 599	.3%	46 530	2.1%	824 258	36.9%	2 235 538	100.0%

Contact Details

Municipal Manager	Mr Sipho Nzuza	031 311 2100
Financial Manager	Dr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	296 829	94 203	31.7%	71 148	24.0%	165 352	55.7%	43 541	51.8%	63.4%
Property rates	91 849	40 993	44.6%	16 642	18.1%	57 635	62.7%	21 180	71.2%	(21.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	(794)	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 152	1 359	14.8%	551	6.0%	1 910	20.9%	1 309	-	(57.9%)
Service charges - other	-	2 127	-	5 297	-	7 425	-	1 110	12.9%	377.0%
Rental of facilities and equipment	6 058	1 505	24.8%	1 556	25.7%	3 061	50.5%	1 668	64.5%	(6.7%)
Interest earned - external investments	12 703	3 137	24.7%	3 917	30.8%	7 054	55.5%	-	-	(100.0%)
Interest earned - outstanding debtors	3 688	1	-	2 992	81.1%	2 993	81.1%	(5)	-	(57 016.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 676	1 150	68.6%	(986)	(58.8%)	164	9.8%	89	8.9%	(1 211.2%)
Licences and permits	8 725	1 969	22.6%	1 997	22.9%	3 966	45.5%	2 156	54.7%	(7.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 912	40 889	32.0%	38 124	29.8%	79 013	61.8%	14 944	57.3%	155.1%
Other own revenue	35 066	1 073	3.1%	1 057	3.0%	2 131	6.1%	1 882	7.2%	(43.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 829	49 246	16.6%	106 817	36.0%	156 063	52.6%	59 607	37.1%	79.2%
Employee related costs	115 747	21 227	18.3%	28 094	24.3%	49 322	42.6%	27 447	46.3%	2.4%
Remuneration of councillors	15 569	3 451	22.2%	3 503	22.5%	6 954	44.7%	3 402	43.2%	3.0%
Debt impairment	1 657	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 000	-	-	19 641	50.4%	19 641	50.4%	-	-	(100.0%)
Finance charges	927	59	6.4%	42	4.5%	101	10.8%	32	37.6%	28.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 241	642	28.7%	1 021	45.6%	1 663	74.2%	-	-	(100.0%)
Contracted services	68 270	13 531	19.8%	14 499	21.2%	28 030	41.1%	8 463	51.0%	71.3%
Transfers and grants	4 346	1 010	23.2%	(55)	(1.3%)	956	22.0%	526	19.6%	(110.4%)
Other expenditure	49 070	9 325	19.0%	40 072	81.7%	49 397	100.7%	19 738	39.0%	103.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	44 957		(35 669)		9 288		(16 067)		
Transfers recognised - capital	50 485	8 778	17.4%	5 674	11.2%	14 452	28.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 486	53 735		(29 995)		23 740		(16 067)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 486	53 735		(29 995)		23 740		(16 067)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 486	53 735		(29 995)		23 740		(16 067)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 486	53 735		(29 995)		23 740		(16 067)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	50 485	8 588	17.0%	7 959	15.8%	16 547	32.8%	18 448	40.0%	(56.9%)
National Government	29 118	7 566	26.0%	7 867	27.0%	15 433	53.0%	10 023	39.8%	(21.5%)
Provincial Government	300	25	8.2%	92	30.6%	116	38.8%	7 321	1 671.5%	(98.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 418	7 590	25.8%	7 959	27.1%	15 550	52.9%	17 344	53.1%	(54.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 067	998	4.7%	-	-	998	4.7%	125	.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	979	-	(100.0%)
Capital Expenditure Standard Classification	50 485	8 588	17.0%	7 959	15.8%	16 547	32.8%	18 448	40.0%	(56.9%)
Governance and Administration	210	-	-	11	5.1%	11	5.1%	535	53.5%	(98.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	210	-	-	-	-	-	-	535	267.4%	(100.0%)
Corporate Services	-	-	-	11	-	11	-	-	-	(100.0%)
Community and Public Safety	10 233	1 022	10.0%	1 744	17.0%	2 767	27.0%	405	11.0%	330.8%
Community & Social Services	1 195	600	50.2%	1 446	121.0%	2 046	171.2%	275	18.2%	426.1%
Sport And Recreation	5 694	423	7.4%	298	5.2%	721	12.7%	130	10.7%	129.4%
Public Safety	3 345	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 362	7 566	19.2%	5 999	15.2%	13 564	34.5%	17 508	2 014.9%	(65.7%)
Planning and Development	101	-	-	-	-	-	-	-	-	-
Road Transport	39 261	7 566	19.3%	5 999	15.3%	13 564	34.5%	17 508	7 127.2%	(65.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	680	-	-	206	30.2%	206	30.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	680	-	-	206	30.2%	206	30.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	291 972	113 789	39.0%	114 784	39.3%	228 573	78.3%	40 270	40.3%	185.0%
Property rates, penalties and collection charges	65 489	22 018	33.6%	15 300	23.4%	37 318	57.0%	13 402	34.8%	14.2%
Service charges	11 859	1 634	13.8%	1 628	13.7%	3 262	27.5%	1 588	33.6%	2.5%
Other revenue	21 491	21 994	102.3%	61 233	284.9%	83 227	387.3%	4 264	44.5%	1 336.0%
Government - operating	147 694	55 021	37.3%	18 087	12.2%	73 108	49.5%	3 500	43.9%	416.8%
Government - capital	30 118	10 000	33.2%	15 000	49.8%	25 000	83.0%	15 000	41.4%	-
Interest	15 322	3 121	20.4%	3 536	23.1%	6 658	43.5%	2 517	20.9%	40.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(256 172)	(94 650)	36.9%	(65 846)	25.7%	(160 497)	62.7%	(40 005)	33.8%	64.6%
Suppliers and employees	(250 898)	(94 043)	37.5%	(65 679)	26.2%	(159 722)	63.7%	(38 118)	33.5%	72.3%
Finance charges	(927)	(54)	5.8%	(47)	5.1%	(101)	10.9%	(183)	73.4%	(74.3%)
Transfers and grants	(4 346)	(553)	12.7%	(120)	2.8%	(673)	15.5%	(1 705)	45.4%	(93.0%)
Net Cash from/(used) Operating Activities	35 800	19 138	53.5%	48 938	136.7%	68 076	190.2%	265	74.8%	18 346.0%
Cash Flow from Investing Activities										
Receipts	30 035	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 035	-	-	-	-	-	-	-	-	-
Payments	(50 485)	(9 026)	17.9%	(15 903)	31.5%	(24 930)	49.4%	(15 948)	66.4%	(.3%)
Capital assets	(50 485)	(9 026)	17.9%	(15 903)	31.5%	(24 930)	49.4%	(15 948)	66.4%	(.3%)
Net Cash from/(used) Investing Activities	(20 450)	(9 026)	44.1%	(15 903)	77.8%	(24 930)	121.9%	(15 948)	65.1%	(.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 977)	(494)	25.0%	(477)	24.2%	(972)	49.2%	-	-	(100.0%)
Repayment of borrowing	(1 977)	(494)	25.0%	(477)	24.2%	(972)	49.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 977)	(494)	25.0%	(477)	24.2%	(972)	49.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	13 374	9 618	71.9%	32 557	243.4%	42 174	315.4%	(15 682)	(21.1%)	(307.6%)
Cash/cash equivalents at the year begin:	60	6 011	10 019.2%	15 629	26 048.7%	6 011	10 019.2%	32 319	5.9%	(51.6%)
Cash/cash equivalents at the year end:	13 434	15 629	116.3%	48 186	358.7%	48 186	358.7%	16 637	9.4%	189.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(208)	(.4%)	5 068	8.9%	2 030	3.6%	50 132	87.9%	57 022	73.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	559	12.2%	281	6.2%	190	4.2%	3 537	77.5%	4 566	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	3	.5%	3	.5%	606	99.1%	612	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	11	.1%	24	.2%	15 181	99.8%	15 216	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Other	(7 810)	32 745.5%	586	(2 456.8%)	361	(1 515.7%)	6 839	(28 673.0%)	(24)	-	-	-	-	-
Total By Income Source	(7 460)	(9.6%)	5 948	7.7%	2 608	3.4%	76 303	98.6%	77 400	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(105)	(.3%)	63	.2%	10 947	29.7%	25 990	70.4%	36 896	47.7%	-	-	-	-
Commercial	235	3.5%	562	8.4%	594	8.9%	5 282	79.2%	6 673	8.6%	-	-	-	-
Households	(1 927)	(5.3%)	2 237	6.2%	4 414	12.2%	31 531	87.0%	36 255	46.8%	-	-	-	-
Other	(5 663)	233.7%	3 086	(127.4%)	(13 346)	550.7%	13 500	(557.1%)	(2 423)	(3.1%)	-	-	-	-
Total By Customer Group	(7 460)	(9.6%)	5 948	7.7%	2 608	3.4%	76 303	98.6%	77 400	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 985	100.0%	-	-	-	-	-	-	1 985	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 985	100.0%	-	-	-	-	-	-	1 985	100.0%

Contact Details

Municipal Manager	Dr Vuyiwe Tsako	039 976 1202
Financial Manager	Ms Thandazile Mhlongo	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	156 383	55 962	35.8%	47 456	30.3%	103 418	66.1%	39 755	67.5%	19.4%
Property rates	4 158	-	-	-	-	-	-	0	133.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	13.4%	-
Rental of facilities and equipment	128	63	48.8%	18	13.9%	80	62.7%	(7)	25.8%	(370.3%)
Interest earned - external investments	12 766	-	-	2 966	23.2%	2 966	23.2%	948	34.5%	212.8%
Interest earned - outstanding debtors	-	3 055	-	-	-	3 055	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	1	-	-	-	1	-	-	-	-
Licences and permits	5	4	69.4%	3	55.3%	7	124.6%	1	-	239.9%
Agency services	-	-	-	-	-	-	-	2	-	(100.0%)
Transfers recognised - operational	138 930	52 619	37.9%	43 623	31.4%	96 242	69.3%	38 350	67.9%	13.8%
Other own revenue	375	59	15.8%	831	221.7%	891	237.6%	156	683.8%	433.5%
Gains on disposal of PPE	-	161	-	15	-	176	-	305	-	(95.2%)
Operating Expenditure	190 255	25 066	13.2%	33 974	17.9%	59 040	31.0%	31 075	34.8%	9.3%
Employee related costs	58 168	10 656	18.3%	14 418	24.8%	25 075	43.1%	13 841	48.3%	4.2%
Remuneration of councillors	16 478	4 021	24.4%	3 885	23.6%	7 907	48.0%	3 777	49.6%	2.9%
Debt impairment	500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	-	-	-	-	-	-	(5 752)	17.7%	(100.0%)
Finance charges	30	26	85.3%	16	51.7%	41	137.0%	8	3.5%	87.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 530	5	.3%	98	6.4%	103	6.7%	76	-	28.4%
Contracted services	3 933	5 145	130.8%	7 655	194.6%	12 800	325.5%	4 725	202.9%	62.0%
Transfers and grants	4 330	791	18.3%	1 544	35.7%	2 335	53.9%	1 049	26.5%	47.1%
Other expenditure	70 286	4 384	6.2%	6 337	9.0%	10 721	15.3%	12 469	25.2%	(49.2%)
Loss on disposal of PPE	-	39	-	21	-	59	-	882	-	(97.7%)
Surplus/(Deficit)	(33 872)	30 896		13 481		44 378		8 680		
Transfers recognised - capital	33 442	6 238	18.7%	7 402	22.1%	13 640	40.8%	2 816	31.0%	162.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(430)	37 134		20 884		58 018		11 496		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(430)	37 134		20 884		58 018		11 496		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(430)	37 134		20 884		58 018		11 496		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(430)	37 134		20 884		58 018		11 496		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	71 392	6 859	9.6%	7 149	10.0%	14 008	19.6%	4 723	16.5%	51.4%
National Government	31 770	6 859	21.6%	7 121	22.4%	13 979	44.0%	4 723	31.8%	50.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 770	6 859	21.6%	7 121	22.4%	13 979	44.0%	4 723	31.8%	50.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 622	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	28	-	28	-	-	-	(100.0%)
Capital Expenditure Standard Classification	71 392	6 859	9.6%	7 149	10.0%	14 008	19.6%	4 723	16.5%	51.4%
Governance and Administration	4 620	98	2.1%	293	6.3%	391	8.5%	362	8.0%	(19.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	362	8.0%	(100.0%)
Corporate Services	4 620	98	2.1%	293	6.3%	391	8.5%	-	-	(100.0%)
Community and Public Safety	3 150	-	-	28	.9%	28	.9%	-	1 297.9%	(100.0%)
Community & Social Services	3 150	-	-	28	.9%	28	.9%	-	1 297.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 622	6 761	10.6%	6 828	10.7%	13 588	21.4%	4 361	11.0%	56.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	63 622	6 761	10.6%	6 828	10.7%	13 588	21.4%	4 361	11.0%	56.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	189 761	70 959	37.4%	40 784	21.5%	111 743	58.9%	54 510	70.7%	(25.2%)
Property rates, penalties and collection charges	4 158	-	-	(25 005)	(601.4%)	(25 005)	(601.4%)	1 750	42.1%	(1 528.5%)
Service charges	21	-	-	-	-	-	-	-	13.4%	-
Other revenue	444	109	24.5%	2 635	593.1%	2 744	617.6%	184	268.5%	1 334.8%
Government - operating	138 930	57 799	41.6%	50 189	36.1%	107 988	77.7%	37 638	75.0%	33.3%
Government - capital	33 442	10 000	29.9%	10 000	29.9%	20 000	59.8%	12 000	63.5%	(16.7%)
Interest	12 766	3 051	23.9%	2 966	23.2%	6 017	47.1%	2 938	51.5%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	154 755	(26 438)	(17.1%)	(34 087)	(22.0%)	(60 525)	(39.1%)	(31 795)	33.9%	7.2%
Suppliers and employees	150 395	(25 820)	(17.2%)	(32 557)	(21.6%)	(58 377)	(38.8%)	(31 791)	34.9%	2.4%
Finance charges	30	(9)	(30.1%)	(16)	(51.7%)	(25)	(81.8%)	(4)	7.2%	270.6%
Transfers and grants	4 330	(609)	(14.1%)	(1 514)	(35.0%)	(2 123)	(49.0%)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	344 516	44 521	12.9%	6 698	1.9%	51 219	14.9%	22 715	303.6%	(70.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	22 323	-	22 323	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	22 323	-	22 323	-	-	-	(100.0%)
Payments	71 392	(6 859)	(9.6%)	(7 149)	(10.0%)	(14 008)	(19.6%)	(4 723)	22.4%	51.4%
Capital assets	71 392	(6 859)	(9.6%)	(7 149)	(10.0%)	(14 008)	(19.6%)	(4 723)	22.4%	51.4%
Net Cash from/(used) Investing Activities	71 392	(6 859)	(9.6%)	15 174	21.3%	8 315	11.6%	(4 723)	22.4%	(421.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	0	-	0	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	0	-	0	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	0	-	0	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	415 908	37 662	9.1%	21 872	5.3%	59 534	14.3%	17 992	(107.5%)	21.6%
Cash/cash equivalents at the year begin:	107 334	170 856	159.2%	208 517	194.3%	170 856	159.2%	199 044	83.6%	4.8%
Cash/cash equivalents at the year end:	523 242	208 517	39.9%	230 390	44.0%	230 390	44.0%	217 036	159.7%	6.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(1)	-	-	-	23 209	100.0%	23 209	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	(1)	-	-	-	23 209	100.0%	23 209	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	15 903	100.0%	15 903	68.5%	-	-	-	-
Commercial	-	-	(1)	-	-	-	4 051	100.0%	4 050	17.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 255	100.0%	3 255	14.0%	-	-	-	-
Total By Customer Group	-	-	(1)	-	-	-	23 209	100.0%	23 209	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(23)	103.7%	(6)	26.2%	2	(7.1%)	5	(22.8%)	(22)	225.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	8.2%	162	1 325.9%	(162)	(1 328.4%)	11	94.3%	12	(125.7%)
Total	(22)	223.6%	156	(1 607.0%)	(160)	1 653.3%	16	(169.9%)	(10)	100.0%

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	177 023	61 792	34.9%	42 359	23.9%	104 151	58.8%	18 955	80.8%	123.5%
Property rates	24 904	15 760	63.3%	3 508	14.1%	19 268	77.4%	3 915	126.3%	(10.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	2 029	-	(100.0%)
Service charges - electricity revenue	36 063	5 703	15.8%	9 457	26.2%	15 160	42.0%	2 892	16.9%	227.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 382	584	24.5%	592	24.9%	1 176	49.4%	374	48.4%	58.4%
Service charges - other	-	120	-	(1 689)	-	(1 569)	-	1 563	-	(208.1%)
Rental of facilities and equipment	173	14	8.1%	21	12.1%	35	20.2%	27	33.8%	(23.6%)
Interest earned - external investments	9 915	3 176	32.0%	3 401	34.3%	6 577	66.3%	2 610	59.4%	30.3%
Interest earned - outstanding debtors	-	(0)	-	31	-	31	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	890	9	1.0%	2	.3%	11	1.2%	5	27.9%	(50.0%)
Licences and permits	550	118	21.4%	130	23.6%	247	45.0%	101	38.8%	28.3%
Agency services	2 230	460	20.6%	478	21.5%	939	42.1%	431	38.5%	11.0%
Transfers recognised - operational	98 239	35 773	36.4%	26 337	26.8%	62 110	63.2%	1 931	43.1%	1 263.6%
Other own revenue	1 676	76	4.5%	90	5.4%	166	9.9%	3 077	4 043.7%	(97.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	184 351	17 393	9.4%	55 000	29.8%	72 393	39.3%	31 572	47.8%	74.2%
Employee related costs	62 852	(427)	(.7%)	29 951	47.7%	29 524	47.0%	13 997	47.4%	114.0%
Remuneration of councillors	10 152	14	.1%	4 813	47.4%	4 827	47.5%	2 082	40.7%	131.1%
Debt impairment	196	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 604	-	-	-	-	-	-	-	-	-
Finance charges	840	173	20.6%	168	20.0%	341	40.6%	-	-	(100.0%)
Bulk purchases	32 962	10 462	31.7%	6 079	18.4%	16 541	50.2%	5 943	52.3%	2.3%
Other Materials	1 000	179	17.9%	136	13.6%	316	31.6%	143	13.9%	(4.3%)
Contracted services	3 759	1 048	27.9%	1 180	31.4%	2 228	59.3%	969	43.5%	21.7%
Transfers and grants	6 559	765	11.7%	8	.1%	773	11.8%	86	3.2%	(90.8%)
Other expenditure	51 427	5 179	10.1%	12 666	24.6%	17 845	34.7%	8 352	65.3%	51.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 328)	44 399		(12 641)		31 758		(12 618)		
Transfers recognised - capital	22 940	7 225	31.5%	5 142	22.4%	12 367	53.9%	4 373	58.2%	17.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 612	51 624		(7 500)		44 125		(8 245)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 612	51 624		(7 500)		44 125		(8 245)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 612	51 624		(7 500)		44 125		(8 245)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 612	51 624		(7 500)		44 125		(8 245)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	79 353	6 484	8.2%	5 025	6.3%	11 509	14.5%	8 096	19.4%	(37.9%)
National Government	27 686	6 484	23.4%	5 056	18.3%	11 540	41.7%	8 096	65.9%	(37.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 686	6 484	23.4%	5 056	18.3%	11 540	41.7%	8 096	65.9%	(37.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	51 667	-	-	-	-	-	-	-	.9%	-
Public contributions and donations	-	-	-	(31)	-	(31)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	79 353	6 484	8.2%	5 025	6.3%	11 509	14.5%	8 096	19.4%	(37.9%)
Governance and Administration	1 295	248	19.1%	18	1.4%	266	20.5%	1 224	41.8%	(98.6%)
Executive & Council	-	75	-	-	-	75	-	846	61.5%	(100.0%)
Budget & Treasury Office	1 295	173	13.4%	-	-	173	13.4%	3	.2%	(100.0%)
Corporate Services	-	-	-	18	-	18	-	374	-	(95.3%)
Community and Public Safety	37 589	3 062	8.1%	1 091	2.9%	4 152	11.0%	(714)	(6.3%)	(252.8%)
Community & Social Services	37 589	3 062	8.1%	1 091	2.9%	4 152	11.0%	(714)	(26.3%)	(252.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 379	2 934	8.8%	3 948	11.8%	6 881	20.6%	11 422	22.6%	(65.4%)
Planning and Development	33 379	2 934	8.8%	3 887	11.6%	6 820	20.4%	2 317	8.0%	67.8%
Road Transport	-	-	-	61	-	61	-	9 105	39.3%	(99.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 090	241	3.4%	(31)	(.4%)	210	3.0%	(3 836)	-	(99.2%)
Electricity	6 150	236	3.8%	(31)	(.5%)	205	3.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	940	5	.5%	-	-	5	.5%	(3 836)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	192 255	105 455	54.9%	167 811	87.3%	273 266	142.1%	80 815	109.7%	107.6%
Property rates, penalties and collection charges	21 918	3 710	16.9%	7 616	34.7%	11 326	51.7%	3 202	37.0%	137.9%
Service charges	34 207	7 427	21.7%	7 004	20.5%	14 432	42.2%	4 442	24.9%	57.7%
Other revenue	5 035	39 309	780.6%	129 961	2 580.9%	169 270	3 361.6%	63 242	2 668.0%	105.5%
Government - operating	98 239	38 180	38.9%	7 438	7.6%	45 618	46.4%	1 318	47.6%	464.3%
Government - capital	22 940	13 653	59.5%	13 000	56.7%	26 653	116.2%	6 000	48.6%	116.7%
Interest	9 915	3 176	32.0%	2 791	28.2%	5 967	60.2%	2 610	76.2%	6.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 551)	(100 297)	59.2%	(154 413)	91.1%	(254 711)	150.2%	(107 399)	140.0%	43.8%
Suppliers and employees	(165 915)	(99 533)	60.0%	(153 998)	92.8%	(253 531)	152.8%	(103 927)	138.6%	48.2%
Finance charges	(840)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 796)	(765)	27.4%	(415)	14.8%	(1 180)	42.2%	(3 472)	913.9%	(88.0%)
Net Cash from/(used) Operating Activities	22 703	5 158	22.7%	13 398	59.0%	18 555	81.7%	(26 584)	(103.2%)	(150.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(79 353)	(6 484)	8.2%	(6 091)	7.7%	(12 575)	15.8%	(7 426)	19.4%	(18.0%)
Capital assets	(79 353)	(6 484)	8.2%	(6 091)	7.7%	(12 575)	15.8%	(7 426)	19.4%	(18.0%)
Net Cash from/(used) Investing Activities	(79 353)	(6 484)	8.2%	(6 091)	7.7%	(12 575)	15.8%	(7 426)	19.4%	(18.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(733)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(733)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(733)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(57 383)	(1 326)	2.3%	7 306	(12.7%)	5 980	(10.4%)	(34 010)	63.3%	(121.5%)
Cash/cash equivalents at the year begin:	129 931	164 834	126.9%	163 508	125.8%	164 834	126.9%	(3 102)	-	(5 371.7%)
Cash/cash equivalents at the year end:	72 548	163 508	225.4%	170 814	235.4%	170 814	235.4%	(37 111)	(76.1%)	(560.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr VM Kubeka	039 433 3500
Financial Manager	Mr I Ogle	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	987 501	326 541	33.1%	413 231	41.8%	739 772	74.9%	301 078	70.9%	37.3%
Property rates	404 757	156 789	38.7%	272 158	67.2%	428 947	106.0%	106 106	62.6%	156.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	12	-	(100.0%)
Service charges - electricity revenue	124 417	32 923	26.5%	30 202	24.3%	63 125	50.7%	29 873	56.7%	1.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	62 635	19 464	31.1%	13 491	21.5%	32 955	52.6%	12 664	-	6.5%
Service charges - other	-	-	-	-	-	-	-	95	-	(100.0%)
Rental of facilities and equipment	843	8 297	984.1%	8 193	971.8%	16 491	1 955.9%	697	44.3%	1 075.3%
Interest earned - external investments	4 500	(4 100)	(91.1%)	16 110	358.0%	12 010	266.9%	851	45.9%	1 793.4%
Interest earned - outstanding debtors	15 692	883	5.6%	983	6.3%	1 866	11.9%	1 224	35.4%	(19.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	86 587	288	.3%	1 268	1.5%	1 555	1.8%	1 852	37.9%	(31.6%)
Licences and permits	10 800	1 686	15.6%	1 825	16.9%	3 510	32.5%	1 306	18.9%	39.8%
Agency services	6 000	879	14.6%	928	15.5%	1 807	30.1%	989	7 268.7%	(6.1%)
Transfers recognised - operational	232 938	97 623	41.9%	65 559	28.1%	163 182	70.1%	90 859	70.7%	(27.8%)
Other own revenue	38 332	11 809	30.8%	2 514	6.6%	14 323	37.4%	54 550	256.5%	(95.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	945 363	118 515	12.5%	233 054	24.7%	351 569	37.2%	178 729	39.9%	30.4%
Employee related costs	366 621	30 231	8.2%	122 776	33.5%	153 007	41.7%	74 374	46.0%	65.1%
Remuneration of councillors	30 943	4 684	15.1%	6 944	22.4%	11 627	37.6%	6 293	44.8%	10.3%
Debt impairment	83 712	472	.6%	1 080	1.3%	1 552	1.9%	1 085	33.9%	(.5%)
Depreciation and asset impairment	63 800	-	-	-	-	-	-	-	7.0%	-
Finance charges	3 400	-	-	1 157	34.0%	1 157	34.0%	203	4.7%	470.8%
Bulk purchases	86 620	21 381	24.7%	20 131	23.2%	41 512	47.9%	22 718	60.2%	(11.4%)
Other Materials	5 279	896	17.0%	1 223	23.2%	2 119	40.1%	853	12.6%	43.4%
Contracted services	157 367	23 383	14.9%	40 392	25.7%	63 775	40.5%	21 805	55.8%	85.2%
Transfers and grants	5 903	1 125	19.1%	1 668	28.3%	2 793	47.3%	13 050	135.6%	(87.2%)
Other expenditure	141 719	36 342	25.6%	37 683	26.6%	74 026	52.2%	38 348	31.3%	(1.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 137	208 025		180 177		388 202		122 349		
Transfers recognised - capital	182 163	42 783	23.5%	37 495	20.6%	80 278	44.1%	1	7.9%	3 073 247.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	224 300	250 808		217 672		468 480		122 350		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	224 300	250 808		217 672		468 480		122 350		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	224 300	250 808		217 672		468 480		122 350		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	224 300	250 808		217 672		468 480		122 350		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	223 131	24 793	11.1%	49 803	22.3%	74 596	33.4%	26 801	34.9%	85.8%
National Government	57 301	17 016	29.7%	15 254	26.6%	32 269	56.3%	17 546	32.6%	(13.1%)
Provincial Government	124 862	7 584	6.1%	27 353	21.9%	34 937	28.0%	5 306	-	415.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	182 163	24 600	13.5%	42 607	23.4%	67 207	36.9%	22 852	41.7%	86.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 968	193	.5%	1 570	3.8%	1 763	4.3%	3 948	15.3%	(60.2%)
Public contributions and donations	-	-	-	5 626	-	5 626	-	-	-	(100.0%)
Capital Expenditure Standard Classification	223 131	24 793	11.1%	49 803	22.3%	74 596	33.4%	26 801	34.9%	85.8%
Governance and Administration	875	23 669	2 705.0%	8 519	973.6%	32 188	3 678.6%	24 362	2 276.5%	(65.0%)
Executive & Council	352	23 668	6 723.9%	8 409	2 389.0%	32 077	9 112.9%	24 140	3 748.5%	(65.2%)
Budget & Treasury Office	523	0	.1%	88	16.8%	88	16.8%	21	2.8%	319.2%
Corporate Services	-	-	-	22	-	22	-	202	-	(89.0%)
Community and Public Safety	158 548	900	.6%	30 559	19.3%	31 458	19.8%	350	.8%	8 627.7%
Community & Social Services	14 164	-	-	3 204	22.6%	3 204	22.6%	209	1.0%	1 433.1%
Sport And Recreation	10 180	-	-	-	-	-	-	141	8.2%	(100.0%)
Public Safety	5 883	-	-	1	-	1	-	-	-	(100.0%)
Housing	128 320	900	.7%	27 353	21.3%	28 253	22.0%	-	.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 535	110	.3%	5 960	17.3%	6 070	17.6%	9	-	63 199.7%
Planning and Development	-	-	-	55	-	55	-	9	-	480.7%
Road Transport	33 812	110	.3%	5 905	17.5%	6 015	17.8%	-	-	(100.0%)
Environmental Protection	723	-	-	-	-	-	-	-	-	-
Trading Services	26 123	115	.4%	4 765	18.2%	4 880	18.7%	2 079	11.4%	129.2%
Electricity	26 123	115	.4%	4 765	18.2%	4 880	18.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	2 079	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	3 051	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 065 555	300 505	28.2%	205 972	19.3%	506 477	47.5%	208 886	41.8%	(1.4%)
Property rates, penalties and collection charges	396 662	78 560	19.8%	76 324	19.2%	154 884	39.0%	101 957	49.3%	(25.1%)
Service charges	177 699	56 942	32.0%	34 673	19.5%	91 616	51.6%	27 878	46.2%	24.4%
Other revenue	56 686	22 959	40.5%	(760)	(1.3%)	22 198	39.2%	10 376	112.7%	(107.3%)
Government - operating	232 938	102 478	44.0%	61 224	26.3%	163 702	70.3%	68 264	44.8%	(10.3%)
Government - capital	182 163	42 783	23.5%	17 418	9.6%	60 201	33.0%	2	-	1 136 839.9%
Interest	19 407	(3 217)	(16.6%)	17 093	88.1%	13 876	71.5%	410	53.3%	4 069.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(868 602)	(230 781)	26.6%	(170 429)	19.6%	(401 210)	46.2%	(241 584)	21.7%	(29.5%)
Suppliers and employees	(859 300)	(229 656)	26.7%	(167 604)	19.5%	(397 259)	46.2%	(260 667)	24.5%	(35.7%)
Finance charges	(3 400)	-	-	(1 157)	34.0%	(1 157)	34.0%	(203)	4.7%	470.8%
Transfers and grants	(5 903)	(1 125)	19.1%	(1 668)	28.3%	(2 793)	47.3%	19 285	(218.9%)	(108.7%)
Net Cash from/(used) Operating Activities	196 953	69 724	35.4%	35 543	18.0%	105 267	53.4%	(32 698)	121.3%	(208.7%)
Cash Flow from Investing Activities										
Receipts	-	503	-	-	-	503	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	503	-	-	-	503	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(223 131)	(17 530)	7.9%	(49 939)	22.4%	(67 469)	30.2%	(25 143)	10.9%	98.6%
Capital assets	(223 131)	(17 530)	7.9%	(49 939)	22.4%	(67 469)	30.2%	(25 143)	10.9%	98.6%
Net Cash from/(used) Investing Activities	(223 131)	(17 027)	7.6%	(49 939)	22.4%	(66 966)	30.0%	(25 143)	10.9%	98.6%
Cash Flow from Financing Activities										
Receipts	22 926	198	.9%	(1 624)	(7.1%)	(1 426)	(6.2%)	3	.5%	(55 599.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(311)	-	(311)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	22 926	198	.9%	(1 313)	(5.7%)	(1 114)	(4.9%)	3	.5%	(44 958.0%)
Payments	(10 223)	(4 989)	48.8%	-	-	(4 989)	48.8%	-	-	-
Repayment of borrowing	(10 223)	(4 989)	48.8%	-		(4 989)	48.8%	-	-	-
Net Cash from/(used) Financing Activities	12 704	(4 790)	(37.7%)	(1 624)	(12.8%)	(6 414)	(50.5%)	3	-	(55 599.4%)
Net Increase/(Decrease) in cash held	(13 474)	47 907	(355.5%)	(16 020)	118.9%	31 886	(236.6%)	(57 838)	(536.5%)	(72.3%)
Cash/cash equivalents at the year begin:	93 557	95 215	101.8%	143 122	153.0%	95 215	101.8%	359 843	95.0%	(60.2%)
Cash/cash equivalents at the year end:	80 083	143 122	178.7%	127 101	158.7%	127 101	158.7%	302 005	584.5%	(57.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 877	53.0%	3 627	21.6%	1 051	6.3%	3 199	19.1%	16 755	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 839	16.5%	14 550	7.8%	10 299	5.5%	131 623	70.3%	187 310	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 427	15.0%	2 150	7.3%	1 334	4.5%	21 527	73.1%	29 437	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	6.5%	111	4.3%	99	3.8%	2 221	85.5%	2 600	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 766	4.2%	1 696	4.1%	1 639	3.9%	36 461	87.7%	41 561	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 127	11.5%	1 412	5.2%	713	2.6%	21 833	80.6%	27 085	8.9%	-	-	-	-
Total By Income Source	49 204	16.1%	23 545	7.7%	15 135	5.0%	216 864	71.2%	304 748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 031	5.0%	634	3.1%	1 399	6.8%	17 655	85.2%	20 719	6.8%	-	-	-	-
Commercial	14 934	31.3%	5 848	12.3%	3 210	6.7%	23 745	49.7%	47 736	15.7%	-	-	-	-
Households	31 812	15.4%	16 526	8.0%	10 006	4.8%	148 823	71.8%	207 166	68.0%	-	-	-	-
Other	1 428	4.9%	536	1.8%	521	1.8%	26 642	91.5%	29 126	9.6%	-	-	-	-
Total By Customer Group	49 204	16.1%	23 545	7.7%	15 135	5.0%	216 864	71.2%	304 748	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 473	100.0%	-	-	-	-	-	-	8 473	35.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 893	100.0%	-	-	-	-	-	-	13 893	58.4%
Auditor-General	1 417	100.0%	-	-	-	-	-	-	1 417	6.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	23 784	100.0%	-	-	-	-	-	-	23 784	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	894 514	273 929	30.6%	227 422	25.4%	501 351	56.0%	176 124	30.0%	29.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	306 836	64 539	21.0%	57 795	18.8%	122 335	39.9%	172 170	75.4%	(66.4%)
Service charges - sanitation revenue	122 275	22 402	18.3%	20 083	16.4%	42 484	34.7%	8 235	31.0%	143.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	(5 275)	-	(100.0%)
Rental of facilities and equipment	1 391	89	6.4%	29	2.1%	118	8.5%	(47)	(36.2%)	(162.8%)
Interest earned - external investments	3 480	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	508	1 966	386.6%	1 256	247.1%	3 222	633.6%	1 601	125.4%	(21.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	0	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	(30)	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	451 693	182 713	40.5%	145 783	32.3%	328 495	72.7%	(846)	(.1%)	(17 322.3%)
Other own revenue	8 329	2 221	26.7%	2 476	29.7%	4 697	56.4%	316	2.6%	683.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	884 865	234 632	26.5%	228 846	25.9%	463 477	52.4%	181 655	41.7%	26.0%
Employee related costs	347 306	108 141	31.1%	97 708	28.1%	205 850	59.3%	59 061	44.9%	65.4%
Remuneration of councillors	13 125	2 414	18.4%	2 383	18.2%	4 797	36.5%	1 359	27.0%	75.3%
Debt impairment	3 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	58 301	-	-	-	-	-	-	0	10.6%	(100.0%)
Finance charges	28 001	440	1.6%	286	1.0%	726	2.6%	4 520	46.3%	(93.7%)
Bulk purchases	75 000	8 839	11.8%	19 873	26.5%	28 712	38.3%	-	7.2%	(100.0%)
Other Materials	16 029	327	2.0%	436	2.7%	763	4.8%	1 334	32.1%	(67.3%)
Contracted services	41 018	81 919	199.7%	75 703	184.6%	157 622	384.3%	78 493	319.2%	(3.6%)
Transfers and grants	20 213	5	-	-	-	5	-	10 157	55.5%	(100.0%)
Other expenditure	282 713	31 126	11.0%	30 494	10.8%	61 620	21.8%	26 414	19.8%	15.4%
Loss on disposal of PPE	-	1 420	-	1 963	-	3 383	-	316	-	520.9%
Surplus/(Deficit)	9 649	39 297		(1 424)		37 874		(5 530)		
Transfers recognised - capital	290 888	69 707	24.0%	169 707	58.3%	239 413	82.3%	(47 984)	75.0%	(453.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	108	-	108	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	300 537	109 004		168 391		277 395		(53 515)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	300 537	109 004		168 391		277 395		(53 515)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	300 537	109 004		168 391		277 395		(53 515)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	300 537	109 004		168 391		277 395		(53 515)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	301 163	70 694	23.5%	92 674	30.8%	163 368	54.2%	81 760	40.6%	13.3%
National Government	276 389	63 722	23.1%	92 674	33.5%	156 396	56.6%	79 961	52.1%	15.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	276 389	63 722	23.1%	92 674	33.5%	156 396	56.6%	79 961	52.1%	15.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 774	6 972	28.1%	-	-	6 972	28.1%	1 799	2.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	301 163	70 694	23.5%	92 674	30.8%	163 368	54.2%	81 760	40.6%	13.3%
Governance and Administration	24 500	6 972	28.5%	-	-	6 972	28.5%	1 799	3.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 500	6 972	28.5%	-	-	6 972	28.5%	1 799	3.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	274	-	-	-	-	-	-	-	-	-
Planning and Development	274	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	276 389	63 722	23.1%	92 674	33.5%	156 396	56.6%	79 961	46.8%	15.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	227 089	57 837	25.5%	79 609	35.1%	137 445	60.5%	71 855	57.9%	10.8%
Waste Water Management	49 300	5 886	11.9%	13 065	26.5%	18 951	38.4%	8 107	15.6%	61.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 097 914	344 093	31.3%	336 310	30.6%	680 403	62.0%	22 948	32.5%	1 365.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	343 289	85 458	24.9%	89 185	26.0%	174 643	50.9%	(53 195)	3.3%	(267.7%)
Other revenue	8 055	2 394	29.7%	514	6.4%	2 908	36.1%	(94)	1.4%	(647.3%)
Government - operating	451 692	182 276	40.4%	145 607	32.2%	327 883	72.6%	60 105	52.0%	142.3%
Government - capital	290 889	72 000	24.8%	100 000	34.4%	172 000	59.1%	15 112	36.1%	561.7%
Interest	3 989	1 965	49.3%	1 004	25.2%	2 969	74.4%	1 020	9.0%	(1.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(823 405)	(285 701)	34.7%	(354 551)	43.1%	(640 252)	77.8%	(194 232)	48.7%	82.5%
Suppliers and employees	(775 192)	(285 322)	36.8%	(354 411)	45.7%	(639 734)	82.5%	(189 428)	49.9%	87.1%
Finance charges	(28 001)	(379)	1.4%	(140)	.5%	(519)	1.9%	(4 467)	45.7%	(96.9%)
Transfers and grants	(20 213)	0	-	-	-	0	-	(338)	1.9%	(100.0%)
Net Cash from/(used) Operating Activities	274 509	58 392	21.3%	(18 242)	(6.6%)	40 151	14.6%	(171 284)	(14.6%)	(89.4%)
Cash Flow from Investing Activities										
Receipts	618	1 427	230.9%	97 983	15 855.0%	99 410	16 085.9%	178 130	(68 308.6%)	(45.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	618	1 427	230.9%	13	2.1%	1 440	233.0%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	97 970	-	97 970	-	178 130	-	(45.0%)
Payments	(301 163)	(67 668)	22.5%	(56 907)	18.9%	(124 574)	41.4%	(93 684)	44.8%	(39.3%)
Capital assets	(301 163)	(67 668)	22.5%	(56 907)	18.9%	(124 574)	41.4%	(93 684)	44.8%	(39.3%)
Net Cash from/(used) Investing Activities	(300 545)	(66 241)	22.0%	41 077	(13.7%)	(25 164)	8.4%	84 446	(13.8%)	(51.4%)
Cash Flow from Financing Activities										
Receipts	881	49 701	5 641.4%	87	9.9%	49 788	5 651.3%	2 122	222.3%	(95.9%)
Short term loans	-	5 300	-	22	-	5 321	-	312	-	(93.1%)
Borrowing long term/refinancing	-	43 940	-	-	-	43 940	-	-	-	-
Increase (decrease) in consumer deposits	881	461	52.4%	65	7.4%	527	59.8%	1 810	175.5%	(96.4%)
Payments	(21 812)	(22 872)	104.9%	(5 226)	24.0%	(28 098)	128.8%	(3 536)	17.1%	47.8%
Repayment of borrowing	(21 812)	(22 872)	104.9%	(5 226)	24.0%	(28 098)	128.8%	(3 536)	17.1%	47.8%
Net Cash from/(used) Financing Activities	(20 931)	26 828	(128.2%)	(5 139)	24.6%	21 690	(103.6%)	(1 414)	5.7%	263.3%
Net Increase/(Decrease) in cash held	(46 967)	18 979	(40.4%)	17 697	(37.7%)	36 676	(78.1%)	(88 252)	(8.2%)	(120.1%)
Cash/cash equivalents at the year begin:	52 363	41 801	79.8%	60 781	116.1%	41 801	79.8%	276 717	63.7%	(78.0%)
Cash/cash equivalents at the year end:	5 396	60 781	1 126.3%	78 477	1 454.3%	78 477	1 454.3%	188 465	109.5%	(58.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 295	5.0%	23 143	5.2%	14 965	3.4%	385 836	86.5%	446 240	85.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 052	12.8%	8 713	12.4%	4 910	7.0%	47 847	67.8%	70 522	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 266	100.0%	2 266	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 112)	(292.4%)	(1 531)	(87.6%)	(351)	(20.1%)	8 743	500.0%	1 748	.3%	-	-	-	-
Total By Income Source	26 235	5.0%	30 325	5.8%	19 524	3.7%	444 692	85.4%	520 776	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 806	6.8%	2 239	8.5%	1 212	4.6%	21 167	80.1%	26 424	5.1%	-	-	-	-
Commercial	10 438	11.2%	9 974	10.7%	5 440	5.9%	67 076	72.2%	92 928	17.8%	-	-	-	-
Households	13 952	3.5%	18 050	4.6%	12 873	3.3%	349 248	88.6%	394 123	75.7%	-	-	-	-
Other	38	.5%	62	.8%	-	-	7 201	98.6%	7 301	1.4%	-	-	-	-
Total By Customer Group	26 235	5.0%	30 325	5.8%	19 524	3.7%	444 692	85.4%	520 776	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(8 244)	(2 341.1%)	(5 056)	(1 436.0%)	4 881	1 386.0%	8 772	2 491.0%	352	3.1%
Bulk Water	437	100.0%	-	-	-	-	-	-	437	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 994	28.0%	217	2.0%	49	.5%	7 419	69.5%	10 680	93.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(4 813)	(42.0%)	(4 839)	(42.2%)	4 930	43.0%	16 191	141.2%	11 469	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Mkhululeni Dlamini	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	159 192	59 472	37.4%	56 660	35.6%	116 131	73.0%	43 753	71.8%	29.5%
Property rates	36 200	11 692	32.3%	11 530	31.9%	23 222	64.1%	7 810	65.0%	47.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 070	599	29.0%	599	28.9%	1 198	57.9%	544	52.7%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	550	202	36.7%	190	34.6%	392	71.4%	150	69.0%	27.1%
Interest earned - external investments	1 500	377	25.1%	446	29.7%	823	54.8%	-	24.7%	(100.0%)
Interest earned - outstanding debtors	8 000	2 472	30.9%	1 907	23.8%	4 379	54.7%	4 573	91.5%	(58.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	72	9	12.1%	10	13.7%	19	25.8%	8	1.0%	16.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 300	686	29.8%	654	28.5%	1 340	58.3%	530	60.3%	23.4%
Transfers recognised - operational	108 122	43 308	40.1%	41 268	38.2%	84 576	78.2%	30 054	75.3%	37.3%
Other own revenue	378	127	33.5%	55	14.6%	182	48.2%	84	37.4%	(33.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 299	27 376	17.9%	41 887	27.3%	69 262	45.2%	36 319	45.1%	15.3%
Employee related costs	64 757	15 884	24.5%	19 383	29.9%	35 267	54.5%	18 167	55.5%	6.7%
Remuneration of councillors	9 720	2 269	23.3%	2 499	25.7%	4 768	49.1%	2 292	49.9%	9.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 500	-	-	-	-	-	-	-	-	-
Finance charges	360	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	816	-	-	-	-	-	-	-	-	-
Contracted services	37 131	3 544	9.5%	5 960	16.1%	9 504	25.6%	8 814	49.4%	(32.4%)
Transfers and grants	1 750	-	-	-	-	-	-	-	-	-
Other expenditure	25 265	5 679	22.5%	14 045	55.6%	19 724	78.1%	7 046	40.3%	99.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 893	32 096		14 773		46 869		7 435		
Transfers recognised - capital	27 098	5 000	18.5%	9 000	33.2%	14 000	51.7%	20 000	76.9%	(55.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 991	37 096		23 773		60 869		27 435		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 991	37 096		23 773		60 869		27 435		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 991	37 096		23 773		60 869		27 435		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 991	37 096		23 773		60 869		27 435		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	32 842	4 568	13.9%	6 747	20.5%	11 315	34.5%	9 383	39.0%	(28.1%)
National Government	27 098	4 466	16.5%	6 618	24.4%	11 084	40.9%	8 444	37.9%	(21.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 098	4 466	16.5%	6 618	24.4%	11 084	40.9%	8 444	37.9%	(21.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 744	102	1.8%	129	2.2%	231	4.0%	940	67.3%	(86.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 842	4 568	13.9%	6 747	20.5%	11 315	34.5%	9 383	39.0%	(28.1%)
Governance and Administration	3 792	102	2.7%	129	3.4%	231	6.1%	1 135	101.4%	(88.6%)
Executive & Council	3 792	102	2.7%	129	3.4%	231	6.1%	940	67.3%	(86.3%)
Budget & Treasury Office	-	-	-	-	-	-	-	195	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 100	3 894	38.6%	5 325	52.7%	9 220	91.3%	3 365	31.6%	58.3%
Community & Social Services	8 100	2 119	26.2%	2 320	28.6%	4 438	54.8%	1 840	74.9%	26.0%
Sport And Recreation	2 000	1 776	88.8%	3 006	150.3%	4 781	239.1%	1 524	20.7%	97.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 950	572	3.0%	1 293	6.8%	1 864	9.8%	4 884	45.8%	(73.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 950	572	3.0%	1 293	6.8%	1 864	9.8%	4 884	45.8%	(73.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	182 463	65 261	35.8%	63 032	34.5%	128 293	70.3%	59 495	73.2%	5.9%
Property rates, penalties and collection charges	32 580	14 616	44.9%	7 937	24.4%	22 553	69.2%	8 753	84.6%	(9.3%)
Service charges	1 863	-	-	-	-	-	-	-	-	-
Other revenue	3 300	2 337	70.8%	4 827	146.3%	7 164	217.1%	688	38.1%	601.3%
Government - operating	108 122	43 308	40.1%	41 268	38.2%	84 576	78.2%	30 054	75.3%	37.3%
Government - capital	27 098	5 000	18.5%	9 000	33.2%	14 000	51.7%	20 000	76.9%	(55.0%)
Interest	9 500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(139 798)	(86 806)	62.1%	(84 944)	60.8%	(171 749)	122.9%	(81 104)	130.4%	4.7%
Suppliers and employees	(137 688)	(86 806)	63.0%	(84 944)	61.7%	(171 749)	124.7%	(81 104)	133.7%	4.7%
Finance charges	(360)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 750)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 665	(21 544)	(50.5%)	(21 912)	(51.4%)	(43 456)	(101.9%)	(21 609)	(81.7%)	1.4%
Cash Flow from Investing Activities										
Receipts	-	26 532	-	30 736	-	57 268	-	32 900	-	(6.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	26 532	-	30 736	-	57 268	-	32 900	-	(6.6%)
Payments	(32 842)	(5 356)	16.3%	(7 719)	23.5%	(13 076)	39.8%	(11 305)	43.7%	(31.7%)
Capital assets	(32 842)	(5 356)	16.3%	(7 719)	23.5%	(13 076)	39.8%	(11 305)	43.7%	(31.7%)
Net Cash from/(used) Investing Activities	(32 842)	21 176	(64.5%)	23 017	(70.1%)	44 193	(134.6%)	21 595	(100.6%)	6.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 600)	-	-	(227)	14.2%	(227)	14.2%	(369)	27.0%	(38.7%)
Repayment of borrowing	(1 600)	-	-	(227)	14.2%	(227)	14.2%	(369)	27.0%	(38.7%)
Net Cash from/(used) Financing Activities	(1 600)	-	-	(227)	14.2%	(227)	14.2%	(369)	27.0%	(38.7%)
Net Increase/(Decrease) in cash held	8 223	(369)	(4.5%)	878	10.7%	510	6.2%	(383)	49.4%	(329.2%)
Cash/cash equivalents at the year begin:	11 525	1 200	10.4%	831	7.2%	1 200	10.4%	2 917	66.8%	(71.5%)
Cash/cash equivalents at the year end:	19 748	831	4.2%	1 710	8.7%	1 710	8.7%	2 534	54.3%	(32.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 647	4.1%	3 211	2.8%	1 263	1.1%	105 378	92.0%	114 499	100.0%	-	-	-	-
Total By Income Source	4 647	4.1%	3 211	2.8%	1 263	1.1%	105 378	92.0%	114 499	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 598	3.2%	1 394	2.8%	(111)	(.2%)	47 078	94.2%	49 960	43.6%	-	-	-	-
Commercial	1 647	7.5%	908	4.1%	618	2.8%	18 745	85.5%	21 919	19.1%	-	-	-	-
Households	1 401	3.3%	909	2.1%	756	1.8%	39 555	92.8%	42 621	37.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 647	4.1%	3 211	2.8%	1 263	1.1%	105 378	92.0%	114 499	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	Mr R.M. Mani	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	391 818	100 847	25.7%	94 769	24.2%	195 616	49.9%	88 116	42.3%	7.5%
Property rates	199 346	47 035	23.6%	47 859	24.0%	94 894	47.6%	45 712	48.3%	4.7%
Property rates - penalties and collection charges	-	2 071	-	2 201	-	4 272	-	1 453	-	51.4%
Service charges - electricity revenue	83 688	22 436	26.8%	18 238	21.8%	40 674	48.6%	16 780	43.9%	8.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 063	1 786	29.5%	1 796	29.6%	3 582	59.1%	1 684	56.9%	6.6%
Service charges - other	123	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	803	198	24.6%	183	22.8%	381	47.4%	166	43.5%	10.5%
Interest earned - external investments	2 459	463	18.8%	321	13.0%	783	31.9%	418	27.0%	(23.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 908	42	.3%	98	.7%	140	1.0%	785	4.2%	(87.5%)
Licences and permits	3 862	755	19.5%	894	23.2%	1 649	42.7%	1 007	58.6%	(11.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	75 373	25 260	33.5%	22 219	29.5%	47 479	63.0%	19 355	48.9%	14.8%
Other own revenue	6 193	801	12.9%	960	15.5%	1 762	28.4%	756	28.2%	27.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	391 608	101 285	25.9%	70 351	18.0%	171 636	43.8%	87 505	39.6%	(19.6%)
Employee related costs	112 197	24 859	22.2%	26 671	23.8%	51 530	45.9%	20 843	38.1%	28.0%
Remuneration of councillors	9 517	2 039	21.4%	2 114	22.2%	4 153	43.6%	1 851	51.9%	14.2%
Debt impairment	9 878	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 340	8 085	25.0%	8 085	25.0%	16 170	50.0%	7 685	50.0%	5.2%
Finance charges	6 801	978	14.4%	254	3.7%	1 232	18.1%	316	25.5%	(19.6%)
Bulk purchases	110 422	42 311	38.3%	7 530	6.8%	49 841	45.1%	26 037	52.8%	(71.1%)
Other Materials	-	217	-	167	-	384	-	290	-	(42.4%)
Contracted services	25 132	11 765	46.8%	14 408	57.3%	26 172	104.1%	18 432	192.7%	(21.8%)
Transfers and grants	2 289	425	18.6%	483	21.1%	907	39.6%	1 732	77.0%	(72.1%)
Other expenditure	83 032	10 606	12.8%	10 640	12.8%	21 247	25.6%	10 320	18.2%	3.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	210	(438)		24 418		23 980		611		
Transfers recognised - capital	27 646	6 674	24.1%	16 185	58.5%	22 858	82.7%	22 393	95.7%	(27.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 856	6 235		40 603		46 838		23 005		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 856	6 235		40 603		46 838		23 005		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 856	6 235		40 603		46 838		23 005		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 856	6 235		40 603		46 838		23 005		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	34 500	9 352	27.1%	10 251	29.7%	19 603	56.8%	6 628	45.7%	54.7%
National Government	22 646	6 550	28.9%	3 509	15.5%	10 060	44.4%	6 507	58.7%	(46.1%)
Provincial Government	5 000	2 687	53.7%	6 638	132.8%	9 325	186.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 646	9 237	33.4%	10 148	36.7%	19 385	70.1%	6 507	58.7%	55.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 854	115	1.7%	103	1.5%	218	3.2%	121	2.5%	(14.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 500	9 352	27.1%	10 251	29.7%	19 603	56.8%	6 628	45.7%	54.7%
Governance and Administration	583	95	16.3%	39	6.8%	135	23.1%	56	27.6%	(29.5%)
Executive & Council	269	95	35.3%	-	-	95	35.3%	7	3.5%	(100.0%)
Budget & Treasury Office	314	-	-	39	12.6%	39	12.6%	49	42.6%	(20.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 280	-	-	16	.3%	16	.3%	65	2.6%	(75.8%)
Community & Social Services	5 280	-	-	16	.3%	16	.3%	65	2.6%	(75.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 774	9 237	33.3%	10 173	36.6%	19 410	69.9%	6 507	66.6%	56.3%
Planning and Development	5 128	2 687	52.4%	6 664	129.9%	9 350	182.3%	-	-	(100.0%)
Road Transport	22 646	6 550	28.9%	3 509	15.5%	10 060	44.4%	6 507	67.0%	(46.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	300	-	-	23	7.6%	23	7.6%	-	-	(100.0%)
Electricity	300	-	-	23	7.6%	23	7.6%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	564	20	3.5%	-	-	20	3.5%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	382 351	120 541	31.5%	119 043	31.1%	239 584	62.7%	105 995	58.2%	12.3%
Property rates, penalties and collection charges	175 424	48 256	27.5%	49 467	28.2%	97 724	55.7%	44 180	59.1%	12.0%
Service charges	79 095	21 045	26.6%	19 447	24.6%	40 492	51.2%	21 668	61.0%	(10.3%)
Other revenue	22 354	6 746	30.2%	6 408	28.7%	13 154	58.8%	7 422	50.5%	(13.7%)
Government - operating	75 373	32 031	42.5%	29 001	38.5%	61 032	81.0%	23 299	56.9%	24.5%
Government - capital	27 646	12 000	43.4%	14 401	52.1%	26 401	95.5%	9 000	68.4%	60.0%
Interest	2 459	463	18.8%	319	13.0%	781	31.8%	426	12.1%	(25.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(349 391)	(106 504)	30.5%	(85 813)	24.6%	(192 317)	55.0%	(93 476)	55.0%	(8.2%)
Suppliers and employees	(340 300)	(105 526)	31.0%	(85 561)	25.1%	(191 087)	56.2%	(93 089)	56.0%	(8.1%)
Finance charges	(6 801)	(978)	14.4%	(252)	3.7%	(1 230)	18.1%	(388)	26.8%	(35.0%)
Transfers and grants	(2 289)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 960	14 037	42.6%	33 229	100.8%	47 267	143.4%	12 519	96.1%	165.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 500)	(10 035)	29.1%	(12 081)	35.0%	(22 116)	64.1%	(7 301)	44.4%	65.5%
Capital assets	(34 500)	(10 035)	29.1%	(12 081)	35.0%	(22 116)	64.1%	(7 301)	44.4%	65.5%
Net Cash from/(used) Investing Activities	(34 500)	(10 035)	29.1%	(12 081)	35.0%	(22 116)	64.1%	(7 301)	44.4%	65.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 124)	(882)	28.2%	(667)	21.3%	(1 549)	49.6%	(667)	43.3%	-
Repayment of borrowing	(3 124)	(882)	28.2%	(667)	21.3%	(1 549)	49.6%	(667)	43.3%	-
Net Cash from/(used) Financing Activities	(3 124)	(882)	28.2%	(667)	21.3%	(1 549)	49.6%	(667)	43.3%	-
Net Increase/(Decrease) in cash held	(4 665)	3 120	(66.9%)	20 482	(439.1%)	23 602	(506.0%)	4 551	(426.0%)	350.0%
Cash/cash equivalents at the year begin:	9 635	11 985	124.4%	15 106	156.8%	11 985	124.4%	25 088	109.4%	(39.8%)
Cash/cash equivalents at the year end:	4 970	15 106	303.9%	35 587	716.0%	35 587	716.0%	29 639	277.6%	20.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 005	38.3%	531	2.5%	373	1.8%	11 996	57.4%	20 904	16.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 267	16.7%	3 753	4.4%	3 107	3.6%	64 472	75.3%	85 598	67.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	825	18.4%	177	3.9%	152	3.4%	3 324	74.2%	4 478	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	10.2%	29	3.6%	31	3.8%	659	82.3%	801	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	80	.3%	79	.3%	97	.4%	25 339	99.0%	25 594	20.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 411)	107.1%	11	(.1%)	9	(.1%)	733	(6.9%)	(10 658)	(8.4%)	-	-	-	-
Total By Income Source	11 848	9.3%	4 579	3.6%	3 768	3.0%	106 523	84.1%	126 717	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(365)	(4.6%)	239	3.0%	242	3.0%	7 843	98.5%	7 960	6.3%	-	-	-	-
Commercial	1 028	35.3%	84	2.9%	81	2.8%	1 721	59.0%	2 915	2.3%	-	-	-	-
Households	10 412	10.7%	3 812	3.9%	3 014	3.1%	80 178	82.3%	97 416	76.9%	-	-	-	-
Other	772	4.2%	444	2.4%	430	2.3%	16 781	91.1%	18 427	14.5%	-	-	-	-
Total By Customer Group	11 848	9.3%	4 579	3.6%	3 768	3.0%	106 523	84.1%	126 717	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	4.0%	38	96.0%	-	-	-	-	39	100.0%
Total	2	4.0%	38	96.0%	-	-	-	-	39	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibani	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	149 754	34 863	23.3%	28 981	19.4%	63 844	42.6%	25 265	51.9%	14.7%
Property rates	16 690	3 793	22.7%	5 424	32.5%	9 217	55.2%	3 073	42.0%	76.5%
Property rates - penalties and collection charges	1 560	-	-	-	-	-	-	792	-	(100.0%)
Service charges - electricity revenue	65 180	15 416	23.7%	3 761	5.8%	19 177	29.4%	5 593	49.2%	(32.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 816	894	23.4%	885	23.2%	1 779	46.6%	845	42.3%	4.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	133	9	6.4%	10	7.4%	18	13.8%	413	323.2%	(97.6%)
Interest earned - external investments	117	-	-	-	-	-	-	18	9.5%	(100.0%)
Interest earned - outstanding debtors	3 051	-	-	-	-	-	-	829	55.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 654	9	.1%	18 859	217.9%	18 868	218.0%	58	1.4%	32 555.9%
Licences and permits	2 677	500	18.7%	1	-	501	18.7%	653	32.3%	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 022	14 141	32.1%	-	-	14 141	32.1%	12 828	68.2%	(100.0%)
Other own revenue	3 854	102	2.7%	41	1.1%	143	3.7%	163	11.9%	(74.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	177 452	41 425	23.3%	40 777	23.0%	82 203	46.3%	41 728	49.2%	(2.3%)
Employee related costs	37 257	9 843	26.4%	10 218	27.4%	20 061	53.8%	9 078	51.8%	12.6%
Remuneration of councillors	2 691	690	25.6%	691	25.7%	1 381	51.3%	682	43.0%	1.3%
Debt impairment	19 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 700	-	-	-	-	-	-	-	-	-
Finance charges	1 570	-	-	-	-	-	-	-	-	-
Bulk purchases	71 250	23 374	32.8%	19 673	27.6%	43 047	60.4%	17 881	47.2%	10.0%
Other Materials	-	448	-	-	-	448	-	-	-	-
Contracted services	8 344	3 291	39.4%	1 951	23.4%	5 242	62.8%	5 135	139.5%	(62.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 640	3 780	16.0%	8 244	34.9%	12 024	50.9%	8 952	98.5%	(7.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 698)	(6 562)		(11 797)		(18 359)		(16 462)		
Transfers recognised - capital	11 878	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 820)	(6 562)		(11 797)		(18 359)		(16 462)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 820)	(6 562)		(11 797)		(18 359)		(16 462)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 820)	(6 562)		(11 797)		(18 359)		(16 462)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 820)	(6 562)		(11 797)		(18 359)		(16 462)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	16 878	6 430	38.1%	1 000	5.9%	7 430	44.0%	1 053	42.2%	(5.0%)
National Government	11 878	6 430	54.1%	1 000	8.4%	7 430	62.6%	1 053	42.2%	(5.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 878	6 430	54.1%	1 000	8.4%	7 430	62.6%	1 053	42.2%	(5.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 878	6 430	38.1%	1 000	5.9%	7 430	44.0%	1 053	42.2%	(5.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 878	6 430	38.1%	1 000	5.9%	7 430	44.0%	1 053	42.2%	(5.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 878	6 430	38.1%	1 000	5.9%	7 430	44.0%	1 053	42.2%	(5.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	140 964	45 401	32.2%	36 684	26.0%	82 085	58.2%	30 171	53.6%	21.6%
Property rates, penalties and collection charges	17 557	3 294	18.8%	4 222	24.0%	7 516	42.8%	1 691	30.1%	149.7%
Service charges	55 415	15 504	28.0%	17 643	31.8%	33 147	59.8%	11 751	50.9%	50.1%
Other revenue	9 260	1 048	11.3%	717	7.7%	1 765	19.1%	3 471	64.3%	(79.3%)
Government - operating	44 022	15 555	35.3%	13 102	29.8%	28 657	65.1%	13 191	68.4%	(.7%)
Government - capital	11 878	10 000	84.2%	1 000	8.4%	11 000	92.6%	-	32.9%	(100.0%)
Interest	2 832	-	-	-	-	-	-	67	3.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(179 685)	(44 222)	24.6%	(33 542)	18.7%	(77 763)	43.3%	(41 727)	59.3%	(19.6%)
Suppliers and employees	(178 185)	(44 222)	24.8%	(33 542)	18.8%	(77 763)	43.6%	(41 727)	59.6%	(19.6%)
Finance charges	(1 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(38 721)	1 179	(3.0%)	3 143	(8.1%)	4 322	(11.2%)	(11 556)	7 577.0%	(127.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16 878)	(12 859)	76.2%	-	-	(12 859)	76.2%	1 704	13.1%	(100.0%)
Capital assets	(16 878)	(12 859)	76.2%	-	-	(12 859)	76.2%	1 704	13.1%	(100.0%)
Net Cash from/(used) Investing Activities	(16 878)	(12 859)	76.2%	-	-	(12 859)	76.2%	1 704	13.1%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 580)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 580)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 580)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(61 179)	(11 680)	19.1%	3 143	(5.1%)	(8 537)	14.0%	(9 853)	74.9%	(131.9%)
Cash/cash equivalents at the year begin:	497	3 147	633.9%	(8 533)	(1 718.6%)	3 147	633.9%	1 359	(3.5%)	(727.7%)
Cash/cash equivalents at the year end:	(60 683)	(8 533)	14.1%	(5 390)	8.9%	(5 390)	8.9%	(8 493)	32.6%	(36.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(1 000)	(1.0%)	2 740	2.8%	(925)	(.9%)	97 948	99.2%	98 764	92.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 421)	(60.3%)	(132)	(1.8%)	(1 195)	(16.3%)	13 082	178.4%	7 334	6.9%
Auditor-General	-	-	(150)	(33.2%)	(350)	(77.5%)	951	210.8%	451	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	(5 421)	(5.1%)	2 458	2.3%	(2 470)	(2.3%)	111 982	105.1%	106 550	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Mabaso	033 263 1221
Financial Manager	Mr Sibusiso Majola	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	44 674	18 348	41.1%	16 207	36.3%	34 556	77.4%	15 876	79.8%	2.1%
Property rates	5 174	969	18.7%	905	17.5%	1 874	36.2%	1 394	48.4%	(35.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57	-	-	-	-	-	-	-	-	-
Service charges - other	(275)	15	(5.5%)	15	(5.5%)	30	(11.0%)	10	-	55.1%
Rental of facilities and equipment	645	8	1.2%	6	.9%	14	2.1%	6	2.1%	(5.2%)
Interest earned - external investments	837	369	44.1%	237	28.3%	606	72.3%	415	112.0%	(43.0%)
Interest earned - outstanding debtors	363	-	-	16	4.5%	16	4.5%	63	21.0%	(74.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	44	0	.3%	-	-	0	.3%	-	13.0%	-
Licences and permits	36	23	63.8%	29	82.8%	52	146.6%	20	85.1%	45.8%
Agency services	53	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	37 582	-	-	12 731	33.9%	12 731	33.9%	13 955	38.7%	(8.8%)
Other own revenue	158	16 964	10 726.0%	2 268	1 434.2%	19 233	12 160.2%	14	10 883.2%	16 625.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 633	12 700	23.2%	10 745	19.7%	23 445	42.9%	11 387	44.5%	(5.6%)
Employee related costs	26 957	7 715	28.6%	8 670	32.2%	16 386	60.8%	6 830	61.9%	27.0%
Remuneration of councillors	2 553	802	31.4%	-	-	802	31.4%	533	56.8%	(100.0%)
Debt impairment	1 552	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 417	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	92	10	10.6%	25	27.6%	35	38.2%	40	32.6%	(36.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 386	720	13.4%	555	10.3%	1 275	23.7%	1 340	154.7%	(58.6%)
Transfers and grants	3 300	59	1.8%	54	1.6%	112	3.4%	253	8.7%	(78.9%)
Other expenditure	6 375	2 934	46.0%	1 440	22.6%	4 375	68.6%	2 391	46.3%	(39.8%)
Loss on disposal of PPE	-	459	-	-	-	459	-	-	-	-
Surplus/(Deficit)	(9 959)	5 648		5 463		11 111		4 490		
Transfers recognised - capital	11 572	-	-	2 877	24.9%	2 877	24.9%	(134)	(.8%)	(2 251.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 613	5 648		8 340		13 988		4 356		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 613	5 648		8 340		13 988		4 356		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 613	5 648		8 340		13 988		4 356		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 613	5 648		8 340		13 988		4 356		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	12 265	1 321	10.8%	10 238	83.5%	11 560	94.3%	1 487	20.3%	588.5%
National Government	11 572	1 321	11.4%	9 714	83.9%	11 036	95.4%	899	17.3%	980.4%
Provincial Government	-	-	-	524	-	524	-	588	28.8%	(10.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 572	1 321	11.4%	10 238	88.5%	11 560	99.9%	1 487	21.1%	588.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	693	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 265	1 321	10.8%	10 238	83.5%	11 560	94.3%	1 487	20.3%	588.5%
Governance and Administration	238	-	-	-	-	-	-	-	-	-
Executive & Council	223	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	15	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	190	-	-	524	275.9%	524	275.9%	588	28.8%	(10.8%)
Community & Social Services	190	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	524	-	524	-	588	28.8%	(10.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 587	1 321	11.4%	9 714	83.8%	11 036	95.2%	899	16.0%	980.4%
Planning and Development	15	1 321	8 810.0%	9 714	64 760.5%	11 036	73 570.5%	-	-	(100.0%)
Road Transport	11 572	-	-	-	-	-	-	899	16.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	250	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	56 355	25 604	45.4%	47 450	84.2%	73 054	129.6%	30 923	103.4%	53.4%
Property rates, penalties and collection charges	3 622	2 194	60.6%	2 570	71.0%	4 764	131.6%	615	108.9%	317.9%
Service charges	46	7	15.0%	1	3.2%	8	18.3%	2	6.2%	(16.6%)
Other revenue	2 703	624	23.1%	31 124	1 151.4%	31 748	1 174.5%	13 751	467.1%	126.3%
Government - operating	37 582	17 747	47.2%	13 341	35.5%	31 088	82.7%	11 493	77.1%	16.1%
Government - capital	11 572	5 000	43.2%	400	3.5%	5 400	46.7%	5 000	56.1%	(92.0%)
Interest	830	32	3.9%	13	1.6%	46	5.5%	62	10.3%	(78.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(44 664)	(23 422)	52.4%	(41 345)	92.6%	(64 767)	145.0%	(29 897)	140.8%	38.3%
Suppliers and employees	(41 272)	(22 318)	54.1%	(39 540)	95.8%	(61 857)	149.9%	(28 879)	145.5%	36.9%
Finance charges	(92)	(28)	30.8%	(17)	18.4%	(45)	49.2%	(40)	55.0%	(57.7%)
Transfers and grants	(3 300)	(1 076)	32.6%	(1 788)	54.2%	(2 865)	86.8%	(979)	94.0%	82.7%
Net Cash from/(used) Operating Activities	11 691	2 182	18.7%	6 105	52.2%	8 287	70.9%	1 025	19.1%	495.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(12 265)	(1 764)	14.4%	(4 438)	36.2%	(6 202)	50.6%	(1 561)	18.0%	184.2%
Capital assets	(12 265)	(1 764)	14.4%	(4 438)	36.2%	(6 202)	50.6%	(1 561)	18.0%	184.2%
Net Cash from/(used) Investing Activities	(12 265)	(1 764)	14.4%	(4 438)	36.2%	(6 202)	50.6%	(1 561)	18.0%	184.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(663)	(160)	24.2%	(109)	16.4%	(269)	40.6%	(149)	53.7%	(27.1%)
Repayment of borrowing	(663)	(160)	24.2%	(109)	16.4%	(269)	40.6%	(149)	53.7%	(27.1%)
Net Cash from/(used) Financing Activities	(663)	(160)	24.2%	(109)	16.4%	(269)	40.6%	(149)	53.7%	(27.1%)
Net Increase/(Decrease) in cash held	(1 237)	257	(20.8%)	1 558	(126.0%)	1 815	(146.8%)	(685)	24.4%	(327.4%)
Cash/cash equivalents at the year begin:	3 500	1 402	40.1%	1 659	47.4%	1 402	40.1%	3 545	120.2%	(53.2%)
Cash/cash equivalents at the year end:	2 263	1 659	73.3%	3 217	142.1%	3 217	142.1%	2 860	124.7%	12.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 494)	(29.4%)	24	.5%	29	.6%	6 530	128.3%	5 089	62.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	224	7.2%	146	4.7%	115	3.7%	2 624	84.4%	3 109	37.9%	-	-	-	-
Total By Income Source	(1 270)	(15.5%)	171	2.1%	144	1.8%	9 153	111.6%	8 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 494)	(29.4%)	24	.5%	29	.6%	6 530	128.3%	5 089	62.1%	-	-	-	-
Commercial	195	7.3%	120	4.5%	93	3.5%	2 276	84.8%	2 684	32.7%	-	-	-	-
Households	29	6.9%	26	6.1%	22	5.2%	348	81.7%	426	5.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(1 270)	(15.5%)	171	2.1%	144	1.8%	9 153	111.6%	8 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mrs Samukelisiwe Zamancwango Soji	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	5 032 038	1 324 408	26.3%	1 224 261	24.3%	2 548 669	50.6%	1 116 533	47.0%	9.6%
Property rates	900 837	230 349	25.6%	228 161	25.3%	458 510	50.9%	212 878	50.4%	7.2%
Property rates - penalties and collection charges	-	3 980	-	(7)	-	3 973	-	10 963	31.6%	(100.1%)
Service charges - electricity revenue	2 177 873	580 465	26.7%	481 923	22.1%	1 062 388	48.8%	476 324	48.9%	1.2%
Service charges - water revenue	603 661	152 257	25.2%	162 222	26.9%	314 480	52.1%	144 060	40.4%	12.6%
Service charges - sanitation revenue	137 072	37 548	27.4%	40 578	29.6%	78 126	57.0%	37 287	46.7%	8.8%
Service charges - refuse revenue	106 276	27 066	25.5%	17 629	16.6%	44 695	42.1%	-	-	(100.0%)
Service charges - other	-	(1)	-	-	-	(1)	-	22 718	-	(100.0%)
Rental of facilities and equipment	35 220	6 339	18.0%	6 399	18.2%	12 737	36.2%	6 573	55.6%	(2.6%)
Interest earned - external investments	39 956	5 900	14.8%	3 588	9.0%	9 488	23.7%	9 090	34.0%	(60.5%)
Interest earned - outstanding debtors	118 141	41 532	35.2%	65 436	55.4%	106 968	90.5%	27 497	84.3%	138.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75 203	257	.3%	386	.5%	643	.9%	57	190.1%	579.9%
Licences and permits	100	268	267.4%	207	206.4%	474	473.8%	186	-	11.2%
Agency services	-	128	-	622	-	750	-	-	-	(100.0%)
Transfers recognised - operational	672 679	219 798	32.7%	188 448	28.0%	408 247	60.7%	143 779	58.3%	31.1%
Other own revenue	165 019	18 479	11.2%	28 667	17.4%	47 146	28.6%	23 605	11.5%	21.4%
Gains on disposal of PPE	-	43	-	-	-	43	-	1 517	-	(100.0%)
Operating Expenditure	4 928 912	1 085 577	22.0%	1 320 002	26.8%	2 405 580	48.8%	1 015 601	42.9%	30.0%
Employee related costs	1 274 330	283 642	22.3%	332 931	26.1%	616 574	48.4%	216 704	40.8%	53.6%
Remuneration of councillors	48 573	11 060	22.8%	11 140	22.9%	22 200	45.7%	11 157	49.7%	(.1%)
Debt impairment	110 178	370	.3%	394	.4%	764	.7%	13	-	2 890.0%
Depreciation and asset impairment	468 636	118 449	25.3%	119 368	25.5%	237 817	50.7%	109 204	40.6%	9.3%
Finance charges	50 688	12 669	25.0%	15 246	30.1%	27 914	55.1%	17 072	47.3%	(10.7%)
Bulk purchases	2 050 322	530 877	25.9%	605 416	29.5%	1 136 293	55.4%	440 517	49.5%	37.4%
Other Materials	63 797	18 161	28.5%	14 201	22.3%	32 361	50.7%	15 223	33.1%	(6.7%)
Contracted services	606 222	71 968	11.9%	159 910	26.4%	231 878	38.2%	158 495	59.1%	.9%
Transfers and grants	45 328	8 844	19.5%	21 292	47.0%	30 136	66.5%	20 967	-	1.6%
Other expenditure	210 837	29 537	14.0%	40 103	19.0%	69 641	33.0%	26 249	8.6%	52.8%
Loss on disposal of PPE	-	-	-	2	-	2	-	0	-	739.3%
Surplus/(Deficit)	103 126	238 830		(95 742)		143 089		100 931		
Transfers recognised - capital	404 341	34 966	8.6%	78 136	19.3%	113 102	28.0%	99 058	24.8%	(21.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	507 467	273 796		(17 606)		256 190		199 989		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	507 467	273 796		(17 606)		256 190		199 989		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	507 467	273 796		(17 606)		256 190		199 989		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	507 467	273 796		(17 606)		256 190		199 989		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	571 382	64 694	11.3%	93 255	16.3%	157 949	27.6%	158 992	30.8%	(41.3%)
National Government	404 341	51 582	12.8%	59 700	14.8%	111 282	27.5%	99 506	30.0%	(40.0%)
Provincial Government	2 000	(933)	(46.7%)	4 154	207.7%	3 221	161.0%	698	2.4%	495.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	406 341	50 649	12.5%	63 855	15.7%	114 503	28.2%	100 204	29.2%	(36.3%)
Borrowing	42 041	14 228	33.8%	4 062	9.7%	18 290	43.5%	16 577	78.6%	(75.5%)
Internally generated funds	123 000	(182)	(.1%)	25 338	20.6%	25 156	20.5%	42 211	25.1%	(40.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	571 382	64 694	11.3%	93 255	16.3%	157 949	27.6%	158 992	30.8%	(41.3%)
Governance and Administration	64 442	(4 740)	(7.4%)	2 349	3.6%	(2 391)	(3.7%)	14 309	25.2%	(83.6%)
Executive & Council	4 567	19	.4%	107	2.3%	126	2.8%	96	1.5%	11.6%
Budget & Treasury Office	34 764	(4 827)	(13.9%)	1 715	4.9%	(3 111)	(8.9%)	12 785	47.1%	(86.6%)
Corporate Services	25 111	68	.3%	527	2.1%	594	2.4%	1 428	4.6%	(63.1%)
Community and Public Safety	68 684	6 416	9.3%	7 182	10.5%	13 598	19.8%	19 034	26.6%	(62.3%)
Community & Social Services	39 269	3 966	10.1%	874	2.2%	4 840	12.3%	919	7.4%	(4.9%)
Sport And Recreation	9 000	2 269	25.2%	1 424	15.8%	3 693	41.0%	9 098	48.8%	(84.3%)
Public Safety	8 750	181	2.1%	1 045	11.9%	1 227	14.0%	1 231	12.0%	(15.1%)
Housing	11 666	-	-	3 839	32.9%	3 839	32.9%	7 786	28.5%	(50.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 052	31 013	11.5%	45 444	16.9%	76 457	28.4%	67 420	25.2%	(32.6%)
Planning and Development	45 257	(1 728)	(3.8%)	5 690	12.6%	3 962	8.8%	7 983	11.2%	(28.7%)
Road Transport	221 445	32 741	14.8%	38 610	17.4%	71 351	32.2%	59 376	29.3%	(35.0%)
Environmental Protection	2 350	-	-	1 144	48.7%	1 144	48.7%	61	7.1%	1 773.6%
Trading Services	164 374	31 519	19.2%	35 033	21.3%	66 552	40.5%	58 160	45.4%	(39.8%)
Electricity	53 741	14 685	27.3%	11 248	20.9%	25 933	48.3%	24 817	62.8%	(54.7%)
Water	66 472	10 537	15.9%	15 727	23.7%	26 263	39.5%	21 551	38.3%	(27.0%)
Waste Water Management	40 311	2 225	5.5%	6 584	16.3%	8 809	21.9%	9 671	35.5%	(31.9%)
Waste Management	3 850	4 072	105.8%	1 474	38.3%	5 546	144.1%	2 121	33.1%	(30.5%)
Other	4 830	486	10.1%	3 246	67.2%	3 732	77.3%	68	(1.6%)	4 662.6%

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	5 004 449	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	810 753	-	-	-	-	-	-	-	-	-
Service charges	2 722 393	-	-	-	-	-	-	-	-	-
Other revenue	247 998	-	-	-	-	-	-	-	-	-
Government - operating	672 679	-	-	-	-	-	-	-	-	-
Government - capital	404 341	-	-	-	-	-	-	-	-	-
Interest	146 284	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 159 739)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(4 063 723)	-	-	-	-	-	-	-	-	-
Finance charges	(50 688)	-	-	-	-	-	-	-	-	-
Transfers and grants	(45 328)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	844 710	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(571 382)	-	-	-	-	-	-	-	-	-
Capital assets	(571 382)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(571 382)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	6 903	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 903	-	-	-	-	-	-	-	-	-
Payments	(83 375)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(83 375)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(76 471)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	196 856	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	542 571	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	739 427	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	114 796	9.5%	30 381	2.5%	31 132	2.6%	1 027 152	85.3%	1 203 461	37.2%	-	-	618 322	51.0%
Trade and Other Receivables from Exchange Transactions - Electricity	238 080	65.2%	13 895	3.8%	9 641	2.6%	103 783	28.4%	365 399	11.3%	-	-	60 690	17.0%
Receivables from Non-exchange Transactions - Property Rates	97 488	15.0%	29 914	4.6%	16 149	2.5%	504 532	77.8%	648 083	20.0%	-	-	295 210	46.0%
Receivables from Exchange Transactions - Waste Water Management	27 696	11.3%	5 374	2.2%	5 569	2.3%	206 587	84.2%	245 227	7.6%	-	-	129 859	53.0%
Receivables from Exchange Transactions - Waste Management	14 405	10.7%	3 312	2.5%	3 259	2.4%	113 639	84.4%	134 615	4.2%	-	-	69 340	52.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 156	6.1%	1 273	2.5%	1 258	2.4%	45 933	89.0%	51 620	1.6%	-	-	28 642	56.0%
Interest on Arrear Debtor Accounts	34 587	12.5%	17 803	6.4%	22 191	8.0%	202 619	73.1%	277 200	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	186	.1%	134	-	74	-	309 015	99.9%	309 409	9.6%	-	-	295 854	96.0%
Total By Income Source	530 394	16.4%	102 086	3.2%	89 273	2.8%	2 513 260	77.7%	3 235 012	100.0%	-	-	1 497 917	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	59 252	30.1%	1 130	.6%	6 280	3.2%	129 988	66.1%	196 650	6.1%	-	-	55 042	28.0%
Commercial	223 547	43.1%	34 202	6.6%	25 048	4.8%	235 579	45.4%	518 376	16.0%	-	-	132 593	26.0%
Households	229 523	10.0%	59 749	2.6%	52 331	2.3%	1 954 107	85.1%	2 295 711	71.0%	-	-	1 182 719	52.0%
Other	18 072	8.1%	7 005	3.1%	5 613	2.5%	193 585	86.3%	224 275	6.9%	-	-	127 562	57.0%
Total By Customer Group	530 394	16.4%	102 086	3.2%	89 273	2.8%	2 513 260	77.7%	3 235 012	100.0%	-	-	1 497 917	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	132 890	100.0%	-	-	-	-	-	-	132 890	17.5%
Bulk Water	67 171	100.0%	-	-	-	-	-	-	67 171	8.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	136 125	100.0%	-	-	-	-	-	-	136 125	17.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 514	28.3%	7 656	25.5%	2 364	7.9%	11 542	38.4%	30 076	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	393 138	100.0%	-	-	-	-	-	-	393 138	51.8%
Total	737 838	97.2%	7 656	1.0%	2 364	.3%	11 542	1.5%	759 400	100.0%

Contact Details

Municipal Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2002
Financial Manager	Mrs Dudu Gambu Ndlovu	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	93 577	37 760	40.4%	37 982	40.6%	75 742	80.9%	26 850	63.4%	41.5%
Property rates	14 272	3 706	26.0%	3 836	26.9%	7 542	52.8%	3 477	53.0%	10.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	562	44	7.8%	88	15.6%	131	23.4%	83	39.0%	5.9%
Service charges - other	-	88	-	-	-	88	-	41	-	(100.0%)
Rental of facilities and equipment	-	425	-	2	-	427	-	339	-	(99.5%)
Interest earned - external investments	3 016	-	-	89	2.9%	89	2.9%	878	56.8%	(89.9%)
Interest earned - outstanding debtors	1 285	513	39.9%	1 641	127.6%	2 154	167.6%	4	5.9%	45 444.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	15	-	15	-	8	24.8%	80.0%
Licences and permits	5 331	1 506	28.2%	1 670	31.3%	3 176	59.6%	1 224	60.7%	36.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 167	31 042	45.5%	25 475	37.4%	56 517	82.9%	20 716	66.8%	23.0%
Other own revenue	943	424	45.0%	5 167	547.8%	5 591	592.8%	81	24.2%	6 279.9%
Gains on disposal of PPE	-	12	-	-	-	12	-	-	-	-
Operating Expenditure	112 650	18 447	16.4%	22 352	19.8%	40 799	36.2%	19 663	37.8%	13.7%
Employee related costs	32 227	7 917	24.6%	10 073	31.3%	17 990	55.8%	6 918	43.9%	45.6%
Remuneration of councillors	5 864	894	15.2%	1 631	27.8%	2 525	43.1%	759	36.4%	115.0%
Debt impairment	700	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 466	-	-	-	-	-	-	25	.5%	(100.0%)
Finance charges	196	13	6.4%	14	7.2%	27	13.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	25	-	162	-	187	-	87	-	86.2%
Contracted services	-	5 885	-	3 133	-	9 018	-	7 487	-	(58.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 197	3 645	5.4%	7 338	10.9%	10 983	16.3%	4 386	17.1%	67.3%
Loss on disposal of PPE	-	69	-	-	-	69	-	-	-	-
Surplus/(Deficit)	(19 073)	19 313		15 630		34 943		7 188		
Transfers recognised - capital	15 835	12 501	78.9%	3 743	23.6%	16 244	102.6%	6 220	55.7%	(39.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 238)	31 814		19 373		51 187		13 408		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 238)	31 814		19 373		51 187		13 408		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 238)	31 814		19 373		51 187		13 408		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 238)	31 814		19 373		51 187		13 408		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	19 285	12 001	62.2%	7 497	38.9%	19 497	101.1%	5 676	35.7%	32.1%
National Government	15 835	11 987	75.7%	7 395	46.7%	19 381	122.4%	5 676	50.2%	30.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 835	11 987	75.7%	7 395	46.7%	19 381	122.4%	5 676	50.2%	30.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 450	14	.4%	102	3.0%	116	3.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 285	12 001	62.2%	7 497	38.9%	19 497	101.1%	5 676	35.7%	32.1%
Governance and Administration	2 450	14	.6%	145	5.9%	159	6.5%	7	22.1%	2 058.5%
Executive & Council	400	-	-	28	6.9%	28	6.9%	-	33.9%	(100.0%)
Budget & Treasury Office	2 050	14	.7%	-	-	14	.7%	7	1.4%	(100.0%)
Corporate Services	-	-	-	118	-	118	-	-	-	(100.0%)
Community and Public Safety	7 452	11 987	160.9%	7 351	98.7%	19 338	259.5%	4 945	30.2%	48.6%
Community & Social Services	7 452	11 987	160.9%	7 351	98.7%	19 338	259.5%	4 945	30.2%	48.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 383	-	-	-	-	-	-	724	85.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	24	-	(100.0%)
Road Transport	9 383	-	-	-	-	-	-	700	84.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	106 840	42 921	40.2%	34 056	31.9%	76 976	72.0%	41 000	74.4%	(16.9%)
Property rates, penalties and collection charges	11 846	3 275	27.6%	2 666	22.5%	5 940	50.1%	3 634	57.0%	(26.6%)
Service charges	481	114	23.6%	101	21.0%	215	44.7%	124	42.8%	(18.4%)
Other revenue	6 274	2 009	32.0%	1 275	20.3%	3 284	52.3%	11 490	250.1%	(88.9%)
Government - operating	68 167	32 003	46.9%	22 915	33.6%	54 918	80.6%	19 066	67.0%	20.2%
Government - capital	15 835	5 000	31.6%	6 000	37.9%	11 000	69.5%	6 000	67.0%	-
Interest	4 237	520	12.3%	1 099	25.9%	1 619	38.2%	685	34.0%	60.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(83 150)	(21 041)	25.3%	(43 856)	52.7%	(64 897)	78.0%	(13 671)	55.9%	220.8%
Suppliers and employees	(82 943)	(9 140)	11.0%	(11 666)	14.1%	(20 806)	25.1%	(13 671)	56.0%	(14.7%)
Finance charges	(207)	(27)	13.2%	(51)	24.7%	(78)	37.9%	-	-	(100.0%)
Transfers and grants	-	(11 874)	-	(32 139)	-	(44 013)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	23 690	21 880	92.4%	(9 801)	(41.4%)	12 079	51.0%	27 328	140.0%	(135.9%)
Cash Flow from Investing Activities										
Receipts	6 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	6 500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(19 285)	(13 883)	72.0%	(8 498)	44.1%	(22 381)	116.1%	(6 200)	39.4%	37.1%
Capital assets	(19 285)	(13 883)	72.0%	(8 498)	44.1%	(22 381)	116.1%	(6 200)	39.4%	37.1%
Net Cash from/(used) Investing Activities	(12 785)	(13 883)	108.6%	(8 498)	66.5%	(22 381)	175.1%	(6 200)	39.4%	37.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 905	7 997	73.3%	(18 299)	(167.8%)	(10 302)	(94.5%)	21 128	(6 015.7%)	(186.6%)
Cash/cash equivalents at the year begin:	47 668	43 364	91.0%	51 361	107.7%	43 364	91.0%	54 292	141.7%	(5.4%)
Cash/cash equivalents at the year end:	58 573	51 361	87.7%	33 062	56.4%	33 062	56.4%	75 421	204.5%	(56.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 123	5.3%	802	3.8%	492	2.3%	18 782	88.6%	21 198	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	44	15.3%	23	8.1%	13	4.4%	208	72.1%	288	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 259	100.0%	4 259	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 167	4.5%	825	3.2%	504	2.0%	23 249	90.3%	25 746	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	87	18.1%	39	8.2%	(121)	(25.1%)	475	98.8%	481	1.9%	-	-	-	-
Commercial	720	6.7%	531	5.0%	403	3.8%	9 073	84.6%	10 727	41.7%	-	-	-	-
Households	212	7.3%	111	3.8%	89	3.1%	2 484	85.8%	2 896	11.2%	-	-	-	-
Other	148	1.3%	144	1.2%	133	1.1%	11 217	96.3%	11 642	45.2%	-	-	-	-
Total By Customer Group	1 167	4.5%	825	3.2%	504	2.0%	23 249	90.3%	25 746	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	100.0%	-	-	-	-	-	-	14	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14	100.0%	-	-	-	-	-	-	14	100.0%

Contact Details

Municipal Manager	Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	103 545	50 136	48.4%	201 462	194.6%	251 598	243.0%	28 879	75.1%	597.6%
Property rates	16 040	11 155	69.5%	81 306	506.9%	92 461	576.4%	3 235	77.1%	2 413.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 136	274	24.1%	8 180	720.1%	8 454	744.2%	257	48.1%	3 088.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	940	177	18.8%	28 900	3 074.1%	29 077	3 092.9%	359	78.2%	7 959.3%
Interest earned - external investments	3 040	717	23.6%	20 681	680.3%	21 399	703.9%	726	54.8%	2 749.4%
Interest earned - outstanding debtors	30	36	121.6%	1 283	4 275.8%	1 319	4 397.4%	56	101.3%	2 171.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 290	630	48.8%	774	60.0%	1 405	108.9%	601	118.8%	28.9%
Licences and permits	710	144	20.3%	4 898	689.9%	5 042	710.2%	(467)	(38.7%)	(1 149.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 006	36 930	46.2%	31 127	38.9%	68 057	85.1%	23 764	77.7%	31.0%
Other own revenue	352	72	20.5%	24 312	6 906.9%	24 384	6 927.4%	348	(55.6%)	6 878.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 459	3 149	2.5%	256 381	206.0%	259 530	208.5%	21 464	41.3%	1 094.5%
Employee related costs	49 611	-	-	21 461	43.3%	21 461	43.3%	11 478	46.1%	87.0%
Remuneration of councillors	5 877	-	-	2 413	41.1%	2 413	41.1%	1 926	57.4%	25.3%
Debt impairment	2 012	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 371	-	-	-	-	-	-	-	-	-
Finance charges	30	2	6.0%	-	-	2	6.0%	0	20.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6 508	395	6.1%	40 249	618.4%	40 645	624.5%	(535)	-	(7 629.7%)
Contracted services	28 530	1 526	5.3%	139 703	489.7%	141 229	495.0%	3 117	47.7%	4 382.3%
Transfers and grants	900	-	-	774	86.0%	774	86.0%	-	.3%	(100.0%)
Other expenditure	11 619	1 225	10.5%	51 782	445.7%	53 007	456.2%	5 477	48.5%	845.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 914)	46 987		(54 919)		(7 932)		7 415		
Transfers recognised - capital	19 242	17	.1%	173 913	903.8%	173 930	903.9%	11 542	84.5%	1 406.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 673)	47 004		118 994		165 998		18 956		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 673)	47 004		118 994		165 998		18 956		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 673)	47 004		118 994		165 998		18 956		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 673)	47 004		118 994		165 998		18 956		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	25 389	2 362	9.3%	7 095	27.9%	9 457	37.2%	9 122	59.4%	(22.2%)
National Government	17 242	2 232	12.9%	7 081	41.1%	9 313	54.0%	8 588	67.2%	(17.5%)
Provincial Government	2 000	-	-	-	-	-	-	370	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 242	2 232	11.6%	7 081	36.8%	9 313	48.4%	8 958	58.6%	(21.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 147	130	2.1%	14	.2%	144	2.3%	154	-	(90.7%)
Public contributions and donations	-	-	-	-	-	-	-	11	-	(100.0%)
Capital Expenditure Standard Classification	25 389	2 362	9.3%	7 095	27.9%	9 457	37.2%	9 122	59.4%	(22.2%)
Governance and Administration	1 631	130	8.0%	-	-	130	8.0%	59	27.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	30	119.1%	(100.0%)
Budget & Treasury Office	1 631	-	-	-	-	-	-	29	15.6%	(100.0%)
Corporate Services	-	130	-	-	-	130	-	-	-	-
Community and Public Safety	5 000	957	19.1%	3 871	77.4%	4 828	96.6%	4 453	56.9%	(13.1%)
Community & Social Services	5 000	957	19.1%	3 871	77.4%	4 828	96.6%	4 453	1 047.8%	(13.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 758	1 275	6.8%	3 224	17.2%	4 499	24.0%	4 610	61.4%	(30.1%)
Planning and Development	2 016	-	-	14	.7%	14	.7%	465	-	(96.9%)
Road Transport	16 742	1 275	7.6%	3 210	19.2%	4 485	26.8%	4 145	57.8%	(22.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	120 849	49 879	41.3%	367 195	303.8%	417 074	345.1%	39 797	77.0%	822.7%
Property rates, penalties and collection charges	14 436	11 155	77.3%	81 306	563.2%	92 461	640.5%	3 224	85.6%	2 421.7%
Service charges	1 022	-	-	-	-	-	-	-	-	-
Other revenue	3 037	1 023	33.7%	58 885	1 938.8%	59 908	1 972.5%	859	32.7%	6 756.0%
Government - operating	80 006	36 930	46.2%	31 127	38.9%	68 057	85.1%	-	-	(100.0%)
Government - capital	19 242	17	.1%	173 913	903.8%	173 930	903.9%	34 950	399.4%	397.6%
Interest	3 105	754	24.3%	21 964	707.4%	22 718	731.7%	764	55.3%	2 774.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(103 075)	(43 474)	42.2%	(256 381)	248.7%	(299 855)	290.9%	(55 809)	103.7%	359.4%
Suppliers and employees	(102 145)	(43 472)	42.6%	(255 607)	250.2%	(299 080)	292.8%	(55 808)	105.3%	358.0%
Finance charges	(30)	(2)	6.0%	-	-	(2)	6.0%	(0)	19.5%	(100.0%)
Transfers and grants	(900)	-	-	(774)	86.0%	(774)	86.0%	-	.2%	(100.0%)
Net Cash from/(used) Operating Activities	17 773	6 405	36.0%	110 814	623.5%	117 219	659.5%	(16 012)	(56.3%)	(792.1%)
Cash Flow from Investing Activities										
Receipts	-	(0)	-	-	-	(0)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(0)	-	-	-	(0)	-	-	-	-
Payments	(25 389)	(3 411)	13.4%	(219 786)	865.7%	(223 197)	879.1%	(7 416)	42.9%	2 863.8%
Capital assets	(25 389)	(3 411)	13.4%	(219 786)	865.7%	(223 197)	879.1%	(7 416)	42.9%	2 863.8%
Net Cash from/(used) Investing Activities	(25 389)	(3 411)	13.4%	(219 786)	865.7%	(223 197)	879.1%	(7 416)	42.9%	2 863.8%
Cash Flow from Financing Activities										
Receipts	-	13	-	-	-	13	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	13	-	-	-	13	-	-	-	-
Payments	-	9 588	-	-	-	9 588	-	(9)	-	(100.0%)
Repayment of borrowing	-	9 588	-	-	-	9 588	-	(9)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	9 601	-	-	-	9 601	-	(9)	-	(100.0%)
Net Increase/(Decrease) in cash held	(7 616)	12 595	(165.4%)	(108 972)	1 430.9%	(96 377)	1 265.5%	(23 437)	755.1%	365.0%
Cash/cash equivalents at the year begin:	27 300	39 965	146.4%	52 560	192.5%	39 965	146.4%	36 098	77.9%	45.6%
Cash/cash equivalents at the year end:	19 684	52 560	267.0%	(56 412)	(286.6%)	(56 412)	(286.6%)	12 662	32.8%	(545.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	785	2.8%	606	2.2%	597	2.2%	25 724	92.8%	27 712	94.5%	-	-	2 193	8.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	90	7.5%	68	5.7%	67	5.6%	971	81.2%	1 196	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	14.8%	37	8.7%	29	6.6%	302	69.9%	432	1.5%	-	-	-	-
Total By Income Source	939	3.2%	712	2.4%	692	2.4%	26 997	92.0%	29 340	100.0%	-	-	2 193	8.0%
Debtors Age Analysis By Customer Group														
Organs of State	87	.9%	121	1.2%	110	1.1%	9 571	96.8%	9 889	33.7%	-	-	-	-
Commercial	21	1.1%	55	2.9%	68	3.6%	1 749	92.4%	1 893	6.5%	-	-	-	-
Households	459	4.6%	329	3.3%	324	3.3%	8 768	88.7%	9 880	33.7%	-	-	2 193	22.0%
Other	372	4.8%	207	2.7%	191	2.5%	6 909	90.0%	7 678	26.2%	-	-	-	-
Total By Customer Group	939	3.2%	712	2.4%	692	2.4%	26 997	92.0%	29 340	100.0%	-	-	2 193	8.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S L Mthembu	032 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	827 071	284 288	34.4%	233 406	28.2%	517 694	62.6%	171 208	59.9%	36.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	284 070	59 514	21.0%	56 365	19.8%	115 879	40.8%	38 694	40.0%	45.7%
Service charges - sanitation revenue	22 841	9 833	43.1%	5 568	24.4%	15 402	67.4%	5 282	71.3%	5.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	57	38.2%	19	13.0%	77	51.2%	16	16.4%	18.4%
Interest earned - external investments	2 500	73	2.9%	76	3.1%	149	6.0%	1 254	17.6%	(93.9%)
Interest earned - outstanding debtors	10 000	8 083	80.8%	8 075	80.7%	16 158	161.6%	7 936	279.8%	1.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	492 260	205 991	41.8%	163 230	33.2%	369 221	75.0%	116 559	68.9%	40.0%
Other own revenue	15 250	736	4.8%	73	.5%	809	5.3%	1 466	10.1%	(95.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	808 648	165 009	20.4%	263 062	32.5%	428 071	52.9%	192 113	43.8%	36.9%
Employee related costs	250 246	55 297	22.1%	65 327	26.1%	120 625	48.2%	58 314	48.3%	12.0%
Remuneration of councillors	12 266	2 791	22.8%	2 866	23.4%	5 658	46.1%	1 757	40.0%	63.1%
Debt impairment	97 544	24 386	25.0%	24 386	25.0%	48 772	50.0%	33 574	42.5%	(27.4%)
Depreciation and asset impairment	51 000	10 850	21.3%	9 900	19.4%	20 750	40.7%	5 831	28.3%	69.8%
Finance charges	22 609	2 198	9.7%	21 058	93.1%	23 256	102.9%	11 845	60.3%	77.8%
Bulk purchases	139 150	26 355	18.9%	39 850	28.6%	66 205	47.6%	24 619	41.1%	61.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	160 800	34 485	21.4%	65 618	40.8%	100 103	62.3%	48 563	41.2%	35.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	75 033	8 647	11.5%	34 056	45.4%	42 703	56.9%	7 610	46.3%	347.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 423	119 280		(29 656)		89 624		(20 905)		
Transfers recognised - capital	202 528	-	-	-	-	-	-	-	.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 951	119 280		(29 656)		89 624		(20 905)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	220 951	119 280		(29 656)		89 624		(20 905)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 951	119 280		(29 656)		89 624		(20 905)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 951	119 280		(29 656)		89 624		(20 905)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	207 528	20 263	9.8%	90 691	43.7%	110 953	53.5%	36 544	35.4%	148.2%
National Government	202 528	20 263	10.0%	90 691	44.8%	110 953	54.8%	36 169	42.4%	150.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	202 528	20 263	10.0%	90 691	44.8%	110 953	54.8%	36 169	42.4%	150.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	-	-	-	-	-	-	375	1.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	207 528	20 263	9.8%	90 691	43.7%	110 953	53.5%	36 544	35.4%	148.2%
Governance and Administration	-	-	-	-	-	-	-	375	19.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	375	-	(100.0%)
Community and Public Safety	5 000	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	202 528	20 263	10.0%	90 691	44.8%	110 953	54.8%	36 169	35.5%	150.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	191 528	20 263	10.6%	90 691	47.4%	110 953	57.9%	36 169	35.5%	150.7%
Waste Water Management	11 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	940 296	332 939	35.4%	261 781	27.8%	594 719	63.2%	232 900	76.5%	12.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	227 604	39 903	17.5%	52 369	23.0%	92 272	40.5%	28 306	36.8%	85.0%
Other revenue	15 408	38 236	248.2%	32 976	214.0%	71 212	462.2%	4 887	425.2%	574.8%
Government - operating	492 264	205 991	41.8%	157 573	32.0%	363 564	73.9%	152 826	35.9%	3.1%
Government - capital	202 524	48 000	23.7%	18 500	9.1%	66 500	32.8%	45 751	198.3%	(59.6%)
Interest	2 496	809	32.4%	363	14.5%	1 171	46.9%	1 130	20.1%	(67.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(719 019)	(347 662)	48.4%	(183 099)	25.5%	(530 760)	73.8%	(218 960)	75.6%	(16.4%)
Suppliers and employees	(696 410)	(347 654)	49.9%	(171 348)	24.6%	(519 002)	74.5%	(218 960)	78.7%	(21.7%)
Finance charges	(22 609)	(8)	-	(11 751)	52.0%	(11 759)	52.0%	-	.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	221 277	(14 723)	(6.7%)	78 682	35.6%	63 959	28.9%	13 940	78.9%	464.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(207 528)	(5 809)	2.8%	(62 305)	30.0%	(68 114)	32.8%	(72 557)	71.1%	(14.1%)
Capital assets	(207 528)	(5 809)	2.8%	(62 305)	30.0%	(68 114)	32.8%	(72 557)	71.1%	(14.1%)
Net Cash from/(used) Investing Activities	(207 528)	(5 809)	2.8%	(62 305)	30.0%	(68 114)	32.8%	(72 557)	71.1%	(14.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 580)	(20 541)	239.4%	(3 995)	46.6%	(24 536)	286.0%	-	2.3%	(100.0%)
Repayment of borrowing	(8 580)	(20 541)	239.4%	(3 995)	46.6%	(24 536)	286.0%	-	2.3%	(100.0%)
Net Cash from/(used) Financing Activities	(8 580)	(20 541)	239.4%	(3 995)	46.6%	(24 536)	286.0%	-	2.3%	(100.0%)
Net Increase/(Decrease) in cash held	5 169	(41 073)	(794.6%)	12 382	239.5%	(28 691)	(555.1%)	(58 617)	(4 252.5%)	(121.1%)
Cash/cash equivalents at the year begin:	94 043	49 472	52.6%	8 399	8.9%	49 472	52.6%	269 663	100.0%	(96.9%)
Cash/cash equivalents at the year end:	99 212	8 399	8.5%	20 780	20.9%	20 780	20.9%	211 045	118.7%	(90.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	51 403	8.3%	15 814	2.6%	19 062	3.1%	529 656	86.0%	615 935	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	51 403	8.3%	15 814	2.6%	19 062	3.1%	529 656	86.0%	615 935	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	199	20.0%	24	2.4%	9	.9%	764	76.6%	996	.2%	-	-	-	-
Commercial	3 976	12.0%	2 841	8.5%	1 234	3.7%	25 198	75.8%	33 248	5.4%	-	-	-	-
Households	36 622	6.5%	8 079	1.4%	15 679	2.8%	501 595	89.3%	561 975	91.2%	-	-	-	-
Other	10 606	53.8%	4 870	24.7%	2 140	10.9%	2 099	10.6%	19 715	3.2%	-	-	-	-
Total By Customer Group	51 403	8.3%	15 814	2.6%	19 062	3.1%	529 656	86.0%	615 935	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 076	65.6%	575	2.1%	2 252	8.2%	6 639	24.1%	27 542	100.0%
Total	18 076	65.6%	575	2.1%	2 252	8.2%	6 639	24.1%	27 542	100.0%

Contact Details

Municipal Manager	Mr R M Ngcobo	033 897 6700
Financial Manager	Mrs S D Ncube Dlamini	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	174 738	61 450	35.2%	53 259	30.5%	114 708	65.6%	56 602	65.2%	(5.9%)
Property rates	32 120	7 556	23.5%	7 560	23.5%	15 116	47.1%	7 851	48.8%	(3.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 254	647	28.7%	647	28.7%	1 294	57.4%	621	210.4%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	115	43	37.3%	39	33.7%	82	71.0%	14	46.3%	184.5%
Interest earned - external investments	3 312	913	27.6%	778	23.5%	1 691	51.1%	728	69.6%	6.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 238	644	10.3%	1 679	26.9%	2 323	37.2%	1 095	40.0%	53.3%
Licences and permits	2 520	693	27.5%	607	24.1%	1 300	51.6%	563	64.5%	7.9%
Agency services	1 200	116	9.7%	233	19.4%	349	29.1%	-	-	(100.0%)
Transfers recognised - operational	125 837	50 705	40.3%	41 588	33.0%	92 293	73.3%	45 532	69.9%	(8.7%)
Other own revenue	1 142	132	11.6%	128	11.2%	260	22.8%	197	86.9%	(35.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 018	43 435	23.7%	47 536	26.0%	90 971	49.7%	59 207	52.5%	(19.7%)
Employee related costs	80 708	19 150	23.7%	18 925	23.4%	38 075	47.2%	16 754	54.0%	13.0%
Remuneration of councillors	10 222	2 555	25.0%	2 555	25.0%	5 110	50.0%	2 278	49.2%	12.2%
Debt impairment	3 873	217	5.6%	3 940	101.7%	4 157	107.3%	4 209	87.3%	(6.4%)
Depreciation and asset impairment	19 335	4 885	25.3%	4 890	25.3%	9 774	50.6%	13 949	58.4%	(64.9%)
Finance charges	1 900	202	10.7%	69	3.6%	271	14.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 470	253	17.2%	305	20.8%	558	38.0%	110	33.5%	177.0%
Contracted services	32 157	9 873	30.7%	9 026	28.1%	18 899	58.8%	13 441	386.8%	(32.8%)
Transfers and grants	120	23	19.2%	18	15.4%	42	34.6%	581	19.6%	(96.8%)
Other expenditure	33 233	6 277	18.9%	7 808	23.5%	14 085	42.4%	7 885	26.0%	(1.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 280)	18 015		5 723		23 737		(2 605)		
Transfers recognised - capital	27 795	5 660	20.4%	18 734	67.4%	24 394	87.8%	31 107	59.9%	(39.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 515	23 675		24 457		48 132		28 502		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 515	23 675		24 457		48 132		28 502		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 515	23 675		24 457		48 132		28 502		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 515	23 675		24 457		48 132		28 502		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	35 475	8 984	25.3%	19 265	54.3%	28 250	79.6%	12 540	46.4%	53.6%
National Government	27 795	5 410	19.5%	18 191	65.4%	23 601	84.9%	7 359	84.5%	147.2%
Provincial Government	-	250	-	543	-	793	-	3 364	37.6%	(83.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 795	5 660	20.4%	18 734	67.4%	24 394	87.8%	10 723	65.1%	74.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 680	3 324	43.3%	531	6.9%	3 855	50.2%	1 817	47.6%	(70.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 475	8 984	25.3%	19 265	54.3%	28 250	79.6%	12 540	46.4%	53.6%
Governance and Administration	2 080	548	26.4%	569	27.3%	1 117	53.7%	200	11.4%	184.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 130	198	17.6%	255	22.6%	454	40.1%	200	11.4%	27.5%
Corporate Services	950	350	36.8%	314	33.0%	664	69.9%	-	-	(100.0%)
Community and Public Safety	400	-	-	-	-	-	-	-	-	-
Community & Social Services	400	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 995	8 436	25.6%	18 681	56.6%	27 117	82.2%	12 340	47.3%	51.4%
Planning and Development	32 995	8 436	25.6%	18 681	56.6%	27 117	82.2%	12 340	47.3%	51.4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	15	-	15	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	15	-	15	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	191 162	84 850	44.4%	77 972	40.8%	162 822	85.2%	70 511	85.6%	10.6%
Property rates, penalties and collection charges	27 617	8 089	29.3%	7 196	26.1%	15 285	55.3%	5 554	58.3%	29.6%
Service charges	1 623	-	-	148	9.1%	148	9.1%	-	-	(100.0%)
Other revenue	4 978	4 347	87.3%	5 611	112.7%	9 958	200.0%	5 530	131.3%	1.5%
Government - operating	125 837	56 501	44.9%	51 283	40.8%	107 784	85.7%	45 038	80.0%	13.9%
Government - capital	27 795	15 000	54.0%	12 938	46.5%	27 938	100.5%	14 060	114.5%	(8.0%)
Interest	3 312	913	27.6%	796	24.0%	1 709	51.6%	330	33.4%	141.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(159 810)	(44 655)	27.9%	(49 969)	31.3%	(94 625)	59.2%	(45 655)	66.0%	9.5%
Suppliers and employees	(157 790)	(44 430)	28.2%	(49 882)	31.6%	(94 312)	59.8%	(45 340)	68.4%	10.0%
Finance charges	(1 900)	(202)	10.7%	(69)	3.6%	(271)	14.3%	(11)	.9%	512.5%
Transfers and grants	(120)	(23)	19.2%	(18)	15.4%	(42)	34.6%	(304)	17.9%	(93.9%)
Net Cash from/(used) Operating Activities	31 352	40 195	128.2%	28 003	89.3%	68 197	217.5%	24 856	140.3%	12.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(35 475)	(8 820)	24.9%	(19 142)	54.0%	(27 962)	78.8%	(10 757)	38.7%	77.9%
Capital assets	(35 475)	(8 820)	24.9%	(19 142)	54.0%	(27 962)	78.8%	(10 757)	38.7%	77.9%
Net Cash from/(used) Investing Activities	(35 475)	(8 820)	24.9%	(19 142)	54.0%	(27 962)	78.8%	(10 757)	38.7%	77.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 123)	(3 248)	63.4%	(1 111)	21.7%	(4 359)	85.1%	-	-	(100.0%)
Repayment of borrowing	(5 123)	(3 248)	63.4%	(1 111)	21.7%	(4 359)	85.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 123)	(3 248)	63.4%	(1 111)	21.7%	(4 359)	85.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(9 246)	28 127	(304.2%)	7 749	(83.8%)	35 877	(388.0%)	14 099	(283.6%)	(45.0%)
Cash/cash equivalents at the year begin:	29 415	29 586	100.6%	57 713	196.2%	29 586	100.6%	59 030	139.1%	(2.2%)
Cash/cash equivalents at the year end:	20 169	57 713	286.1%	65 462	324.6%	65 462	324.6%	73 129	932.4%	(10.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 309	6.6%	967	2.8%	1	-	31 603	90.6%	34 880	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	8.3%	213	7.4%	198	6.9%	2 237	77.4%	2 889	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	3.9%	8	2.7%	7	2.6%	250	90.7%	276	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	578	3.2%	546	3.0%	550	3.0%	16 410	90.7%	18 084	31.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	557	100.0%	557	1.0%	-	-	-	-
Total By Income Source	3 139	5.5%	1 734	3.1%	757	1.3%	51 057	90.1%	56 686	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	486	2.8%	451	2.6%	353	2.0%	16 325	92.7%	17 615	31.1%	-	-	-	-
Commercial	727	14.5%	287	5.7%	198	3.9%	3 815	75.9%	5 027	8.9%	-	-	-	-
Households	730	6.7%	462	4.3%	407	3.8%	9 251	85.3%	10 849	19.1%	-	-	-	-
Other	1 197	5.2%	534	2.3%	(201)	(.9%)	21 666	93.4%	23 195	40.9%	-	-	-	-
Total By Customer Group	3 139	5.5%	1 734	3.1%	757	1.3%	51 057	90.1%	56 686	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 535	100.0%	-	-	-	-	-	-	2 535	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 535	100.0%	-	-	-	-	-	-	2 535	100.0%

Contact Details

Municipal Manager	Mr Siza Dennis Sibande	036 448 8002
Financial Manager	Ms Yali Joyi	036 448 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	516 163	193 197	37.4%	128 528	24.9%	321 725	62.3%	133 890	57.5%	(4.0%)
Property rates	85 551	48 785	57.0%	19 727	23.1%	68 512	80.1%	17 879	59.8%	10.3%
Property rates - penalties and collection charges	18 735	5 486	29.3%	3 825	20.4%	9 311	49.7%	173	-	2 111.2%
Service charges - electricity revenue	229 989	66 345	28.8%	51 045	22.2%	117 389	51.0%	56 537	47.7%	(9.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	685	-	685	-	-	-	(100.0%)
Service charges - refuse revenue	3 967	1 423	35.9%	2 081	52.5%	3 504	88.3%	2 008	45.3%	3.6%
Service charges - other	-	733	-	-	-	733	-	4 364	-	(100.0%)
Rental of facilities and equipment	237	46	19.4%	54	22.8%	100	42.2%	78	33.3%	(31.0%)
Interest earned - external investments	754	89	11.7%	228	30.2%	316	41.9%	-	-	(100.0%)
Interest earned - outstanding debtors	672	17	2.5%	-	-	17	2.5%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	527	64	12.1%	2 009	381.0%	2 072	393.1%	54	.6%	3 595.9%
Licences and permits	3 746	376	10.0%	381	10.2%	757	20.2%	375	-	1.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	167 951	68 978	41.1%	48 184	28.7%	117 162	69.8%	51 754	69.7%	(6.9%)
Other own revenue	4 033	856	21.2%	310	7.7%	1 166	28.9%	667	79.6%	(53.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	499 914	57 712	11.5%	141 555	28.3%	199 267	39.9%	95 636	40.3%	48.0%
Employee related costs	151 714	39 520	26.0%	45 313	29.9%	84 833	55.9%	45 269	67.6%	.1%
Remuneration of councillors	17 779	3 491	19.6%	3 562	20.0%	7 053	39.7%	3 554	44.9%	.2%
Debt impairment	7 000	-	-	3 500	50.0%	3 500	50.0%	-	-	(100.0%)
Depreciation and asset impairment	47 660	-	-	23 830	50.0%	23 830	50.0%	-	-	(100.0%)
Finance charges	1 002	1 679	167.6%	3 412	340.5%	5 091	508.1%	59	3.6%	5 667.0%
Bulk purchases	173 221	116	.1%	40 189	23.2%	40 305	23.3%	21 813	37.0%	84.2%
Other Materials	16 198	1 295	8.0%	3 909	24.1%	5 205	32.1%	3 452	38.1%	13.2%
Contracted services	30 000	5 373	17.9%	8 223	27.4%	13 595	45.3%	10 168	61.7%	(19.1%)
Transfers and grants	-	-	-	568	-	568	-	-	-	(100.0%)
Other expenditure	55 341	6 237	11.3%	9 050	16.4%	15 287	27.6%	11 321	26.7%	(20.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 248	135 485		(13 027)		122 458		38 254		
Transfers recognised - capital	50 949	11 000	21.6%	20 000	39.3%	31 000	60.8%	6 717	31.8%	197.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 197	146 485		6 973		153 458		44 971		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 197	146 485		6 973		153 458		44 971		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 197	146 485		6 973		153 458		44 971		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 197	146 485		6 973		153 458		44 971		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	53 649	10 716	20.0%	17 240	32.1%	27 956	52.1%	11 758	33.1%	46.6%
National Government	50 949	10 716	21.0%	12 688	24.9%	23 404	45.9%	11 137	31.9%	13.9%
Provincial Government	-	-	-	4 177	-	4 177	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 949	10 716	21.0%	16 865	33.1%	27 581	54.1%	11 137	31.9%	51.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 700	-	-	374	13.9%	374	13.9%	438	103.4%	(14.4%)
Public contributions and donations	-	-	-	-	-	-	-	183	-	(100.0%)
Capital Expenditure Standard Classification	53 649	10 716	20.0%	17 240	32.1%	27 956	52.1%	11 758	33.1%	46.6%
Governance and Administration	2 300	-	-	250	10.9%	250	10.9%	42	14.0%	496.1%
Executive & Council	2 100	-	-	-	-	-	-	24	11.8%	(100.0%)
Budget & Treasury Office	200	-	-	250	125.2%	250	125.2%	18	18.4%	1 259.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	579	761.5%	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	579	761.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 149	10 716	28.8%	12 463	33.5%	23 178	62.4%	10 829	43.1%	15.1%
Planning and Development	100	-	-	4 358	4 358.4%	4 358	4 358.4%	-	-	(100.0%)
Road Transport	37 049	10 716	28.9%	8 104	21.9%	18 820	50.8%	10 829	43.1%	(25.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 100	-	-	4 527	32.1%	4 527	32.1%	308	3.2%	1 368.7%
Electricity	14 100	-	-	4 527	32.1%	4 527	32.1%	308	3.2%	1 368.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	509 741	157 869	31.0%	139 523	27.4%	297 392	58.3%	144 039	63.2%	(3.1%)
Property rates, penalties and collection charges	54 752	8 617	15.7%	19 242	35.1%	27 858	50.9%	9 718	80.5%	98.0%
Service charges	211 908	62 408	29.5%	45 977	21.7%	108 385	51.1%	55 368	54.0%	(17.0%)
Other revenue	23 426	6 864	29.3%	6 121	26.1%	12 985	55.4%	12 198	75.7%	(49.8%)
Government - operating	167 951	68 978	41.1%	48 184	28.7%	117 162	69.8%	46 526	70.8%	3.6%
Government - capital	50 949	11 000	21.6%	20 000	39.3%	31 000	60.8%	20 228	53.2%	(1.1%)
Interest	754	2	.2%	-	-	2	.2%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(445 254)	(57 698)	13.0%	(100 604)	22.6%	(158 302)	35.6%	(109 992)	56.5%	(8.5%)
Suppliers and employees	(444 252)	(56 018)	12.6%	(97 193)	21.9%	(153 211)	34.5%	(109 921)	56.8%	(11.6%)
Finance charges	(1 002)	(1 679)	167.6%	(3 412)	340.5%	(5 091)	508.1%	(70)	10.0%	4 762.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 487	100 171	155.3%	38 919	60.4%	139 090	215.7%	34 048	102.4%	14.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 649)	(9 840)	18.3%	(17 241)	32.1%	(27 081)	50.5%	(5 438)	22.9%	217.0%
Capital assets	(53 649)	(9 840)	18.3%	(17 241)	32.1%	(27 081)	50.5%	(5 438)	22.9%	217.0%
Net Cash from/(used) Investing Activities	(53 649)	(9 840)	18.3%	(17 241)	32.1%	(27 081)	50.5%	(5 438)	22.9%	217.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 500)	(158)	6.3%	(158)	6.3%	(316)	12.7%	-	-	(100.0%)
Repayment of borrowing	(2 500)	(158)	6.3%	(158)	6.3%	(316)	12.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2 500)	(158)	6.3%	(158)	6.3%	(316)	12.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8 338	90 172	1 081.5%	21 520	258.1%	111 692	1 339.6%	28 610	351.7%	(24.8%)
Cash/cash equivalents at the year begin:	(21 289)	2 429	(11.4%)	92 602	(435.0%)	2 429	(11.4%)	12 682	100.0%	630.2%
Cash/cash equivalents at the year end:	(12 951)	92 602	(715.0%)	114 122	(881.2%)	114 122	(881.2%)	41 292	(1 419.6%)	176.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 756	23.8%	7 556	15.3%	6 529	13.2%	23 652	47.8%	49 492	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 876	3.3%	3 005	2.0%	2 461	1.7%	137 247	93.0%	147 589	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	687	5.1%	569	4.2%	454	3.3%	11 854	87.4%	13 564	4.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	3.5%	38	3.3%	36	3.0%	1 060	90.2%	1 176	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 327	4.6%	2 806	3.9%	2 365	3.3%	63 461	88.2%	71 960	25.4%	-	-	-	-
Total By Income Source	20 687	7.3%	13 974	4.9%	11 844	4.2%	237 274	83.6%	283 780	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 340	2.5%	2 275	2.4%	2 067	2.2%	88 258	93.0%	94 940	33.5%	-	-	-	-
Commercial	858	12.5%	759	11.1%	806	11.7%	4 444	64.7%	6 868	2.4%	-	-	-	-
Households	3 578	6.0%	2 623	4.4%	1 693	2.8%	51 867	86.8%	59 761	21.1%	-	-	-	-
Other	13 911	11.4%	8 317	6.8%	7 278	6.0%	92 705	75.9%	122 211	43.1%	-	-	-	-
Total By Customer Group	20 687	7.3%	13 974	4.9%	11 844	4.2%	237 274	83.6%	283 780	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 192	13.9%	-	-	17 993	15.5%	82 207	70.6%	116 391	79.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 135	3.8%	1 287	4.3%	3 015	10.1%	24 545	81.9%	29 983	20.4%
Auditor-General	-	-	-	-	-	-	584	100.0%	584	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	17 327	11.8%	1 287	.9%	21 008	14.3%	107 336	73.0%	146 957	100.0%

Contact Details

Municipal Manager	Mr PATRICK MKHIZE	036 342 7802
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	832 320	288 787	34.7%	207 292	24.9%	496 079	59.6%	199 776	59.2%	3.8%
Property rates	190 239	60 834	32.0%	53 157	27.9%	113 991	59.9%	45 003	63.8%	18.1%
Property rates - penalties and collection charges	-	1 739	-	(1 739)	-	-	-	-	-	(100.0%)
Service charges - electricity revenue	331 183	119 472	36.1%	60 392	18.2%	179 864	54.3%	70 109	50.6%	(13.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 842	7 858	36.0%	8 095	37.1%	15 953	73.0%	8 016	78.4%	1.0%
Service charges - other	-	29	-	212	-	241	-	19	-	1 027.9%
Rental of facilities and equipment	3 182	706	22.2%	609	19.1%	1 314	41.3%	743	57.5%	(18.1%)
Interest earned - external investments	12 521	3 942	31.5%	2 991	23.9%	6 934	55.4%	2 711	42.2%	10.4%
Interest earned - outstanding debtors	4 561	1 476	32.4%	917	20.1%	2 393	52.5%	1 150	77.5%	(20.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	31 583	4 725	15.0%	9 925	31.4%	14 650	46.4%	6 136	69.0%	61.7%
Licences and permits	-	1 179	-	1 306	-	2 485	-	1 286	42.2%	1.6%
Agency services	5 145	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	229 308	86 111	37.6%	68 888	30.0%	154 999	67.6%	63 172	67.2%	9.0%
Other own revenue	2 756	717	26.0%	2 538	92.1%	3 255	118.1%	1 431	43.2%	77.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	995 475	169 317	17.0%	170 348	17.1%	339 665	34.1%	159 635	40.5%	6.7%
Employee related costs	332 550	71 484	21.5%	72 893	21.9%	144 377	43.4%	68 615	48.4%	6.2%
Remuneration of councillors	26 460	6 111	23.1%	6 035	22.8%	12 146	45.9%	3 665	44.2%	64.6%
Debt impairment	56 950	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	186 890	-	-	-	-	-	-	-	-	-
Finance charges	492	159	32.4%	85	17.2%	244	49.6%	508	41.1%	(83.3%)
Bulk purchases	226 881	58 787	25.9%	49 078	21.6%	107 865	47.5%	44 524	46.8%	10.2%
Other Materials	-	2 560	-	7 126	-	9 686	-	1 439	-	395.2%
Contracted services	48 730	9 435	19.4%	20 094	41.2%	29 530	60.6%	18 113	34.3%	10.9%
Transfers and grants	9 702	650	6.7%	2 721	28.0%	3 371	34.7%	959	9.5%	183.7%
Other expenditure	106 819	20 130	18.8%	12 315	11.5%	32 445	30.4%	21 812	69.0%	(43.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 156)	119 471		36 943		156 414		40 141		
Transfers recognised - capital	91 987	-	-	-	-	-	-	(3)	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(71 169)	119 471		36 943		156 414		40 139		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(71 169)	119 471		36 943		156 414		40 139		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(71 169)	119 471		36 943		156 414		40 139		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(71 169)	119 471		36 943		156 414		40 139		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	127 847	6 965	5.4%	24 558	19.2%	31 523	24.7%	13 239	16.4%	85.5%
National Government	77 796	1 595	2.1%	20 150	25.9%	21 745	28.0%	7 404	11.3%	172.2%
Provincial Government	13 691	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 987	1 595	1.7%	20 150	21.9%	21 745	23.6%	7 404	11.3%	172.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 860	5 370	15.0%	4 408	12.3%	9 778	27.3%	5 836	50.0%	(24.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 847	6 965	5.4%	24 558	19.2%	31 523	24.7%	13 239	16.4%	85.5%
Governance and Administration	2 091	1 628	77.8%	9 205	440.2%	10 833	518.1%	2 703	24.6%	240.5%
Executive & Council	-	1 608	-	462	-	2 070	-	4	6.8%	12 688.4%
Budget & Treasury Office	2 091	-	-	-	-	-	-	-	-	-
Corporate Services	-	20	-	8 743	-	8 763	-	2 699	5 034.6%	223.9%
Community and Public Safety	39 350	-	-	790	2.0%	790	2.0%	252	5.9%	213.2%
Community & Social Services	26 850	-	-	790	2.9%	790	2.9%	60	1.4%	1 218.0%
Sport And Recreation	12 000	-	-	-	-	-	-	192	155.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 141	4 963	11.8%	2 075	4.9%	7 038	16.7%	5 010	12.2%	(58.6%)
Planning and Development	-	127	-	2 062	-	2 190	-	2 925	8.8%	(29.5%)
Road Transport	42 141	4 836	11.5%	13	-	4 849	11.5%	2 085	34.4%	(99.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 265	375	2.6%	12 487	87.5%	12 862	90.2%	5 274	21.9%	136.8%
Electricity	10 460	375	3.6%	3 066	29.3%	3 440	32.9%	5 268	25.9%	(41.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	9 415	-	9 415	-	-	-	(100.0%)
Waste Management	3 805	-	-	6	.2%	6	.2%	7	.2%	(6.6%)
Other	30 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	844 422	278 026	32.9%	158 524	18.8%	436 549	51.7%	191 773	55.1%	(17.3%)
Property rates, penalties and collection charges	154 855	60 834	39.3%	53 157	34.3%	113 991	73.6%	45 003	76.9%	18.1%
Service charges	337 831	117 563	34.8%	26 743	7.9%	144 307	42.7%	70 123	49.1%	(61.9%)
Other revenue	17 920	8 699	48.5%	6 514	36.3%	15 212	84.9%	9 617	84.5%	(32.3%)
Government - operating	229 308	86 111	37.6%	68 888	30.0%	154 999	67.6%	63 172	66.9%	9.0%
Government - capital	91 987	-	-	-	-	-	-	(3)	-	(100.0%)
Interest	12 521	4 818	38.5%	3 222	25.7%	8 040	64.2%	3 860	56.2%	(16.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(751 635)	(105 471)	14.0%	(127 333)	16.9%	(232 803)	31.0%	(154 816)	40.9%	(17.8%)
Suppliers and employees	(741 441)	(104 662)	14.1%	(124 526)	16.8%	(229 188)	30.9%	(153 349)	41.5%	(18.8%)
Finance charges	(492)	(159)	32.4%	(85)	17.2%	(244)	49.6%	(508)	32.0%	(83.3%)
Transfers and grants	(9 702)	(650)	6.7%	(2 721)	28.0%	(3 371)	34.7%	(959)	9.5%	183.7%
Net Cash from/(used) Operating Activities	92 786	172 555	186.0%	31 191	33.6%	203 746	219.6%	36 957	162.3%	(15.6%)
Cash Flow from Investing Activities										
Receipts	-	(31 791)	-	-	-	(31 791)	-	-	-	-
Proceeds on disposal of PPE	-	(1 507)	-	-	-	(1 507)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30 283)	-	-	-	(30 283)	-	-	-	-
Payments	(127 847)	(33 276)	26.0%	(27 631)	21.6%	(60 907)	47.6%	(13 060)	15.0%	111.6%
Capital assets	(127 847)	(33 276)	26.0%	(27 631)	21.6%	(60 907)	47.6%	(13 060)	15.0%	111.6%
Net Cash from/(used) Investing Activities	(127 847)	(65 067)	50.9%	(27 631)	21.6%	(92 697)	72.5%	(13 060)	15.0%	111.6%
Cash Flow from Financing Activities										
Receipts	-	(96 143)	-	-	-	(96 143)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(96 143)	-	-	-	(96 143)	-	-	-	-
Payments	(576)	34 731	(6 029.7%)	(88)	15.3%	34 643	(6 014.4%)	(81)	25.0%	9.7%
Repayment of borrowing	(576)	34 731	(6 029.7%)	(88)	15.3%	34 643	(6 014.4%)	(81)	25.0%	9.7%
Net Cash from/(used) Financing Activities	(576)	(61 411)	10 661.7%	(88)	15.3%	(61 500)	10 677.0%	(81)	1 347.8%	9.7%
Net Increase/(Decrease) in cash held	(35 637)	46 077	(129.3%)	3 472	(9.7%)	49 549	(139.0%)	23 816	(812 055.2%)	(85.4%)
Cash/cash equivalents at the year begin:	262 208	274 266	104.6%	320 343	122.2%	274 266	104.6%	119 574	9.1%	167.9%
Cash/cash equivalents at the year end:	226 571	320 343	141.4%	323 815	142.9%	323 815	142.9%	143 390	54.9%	125.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 765	62.3%	1 342	3.7%	708	1.9%	11 723	32.1%	36 537	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 815	9.8%	11 717	3.7%	9 290	3.0%	261 439	83.5%	313 262	78.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 751	9.1%	2 177	3.5%	2 149	3.4%	52 815	84.0%	62 892	15.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	72	3.2%	32	1.4%	32	1.4%	2 107	94.0%	2 243	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 656)	57.5%	(1 556)	9.3%	(1 075)	6.4%	(4 514)	26.9%	(16 801)	(4.2%)	-	-	-	-
Total By Income Source	49 747	12.5%	13 712	3.4%	11 104	2.8%	323 570	81.3%	398 133	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49 747	12.5%	13 712	3.4%	11 104	2.8%	323 570	81.3%	398 133	100.0%	-	-	-	-
Total By Customer Group	49 747	12.5%	13 712	3.4%	11 104	2.8%	323 570	81.3%	398 133	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19 022	100.0%	-	-	-	-	-	-	19 022	61.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 867	100.0%	-	-	-	-	-	-	2 867	9.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 653	100.0%	-	-	-	-	-	-	3 653	11.8%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 442	100.0%	-	-	-	-	-	-	5 442	17.5%
Total	31 042	100.0%	-	-	-	-	-	-	31 042	100.0%

Contact Details

Municipal Manager	Ms Sibusisiwe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	758 374	240 711	31.7%	186 331	24.6%	427 042	56.3%	179 407	56.5%	3.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	260 645	69 037	26.5%	79 053	30.3%	148 090	56.8%	55 696	42.7%	41.9%
Service charges - sanitation revenue	31 019	4 344	14.0%	4 205	13.6%	8 549	27.6%	8 549	73.8%	(50.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 572	1 200	18.3%	976	14.8%	2 176	33.1%	3 185	32.2%	(69.4%)
Interest earned - outstanding debtors	50 456	12 936	25.6%	13 662	27.1%	26 598	52.7%	14 178	34.8%	(3.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	-	-	12	24.9%	12	24.9%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	405 533	152 490	37.6%	87 765	21.6%	240 255	59.2%	96 428	67.8%	(9.0%)
Other own revenue	4 098	705	17.2%	657	16.0%	1 361	33.2%	1 370	70.8%	(52.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 109	88 146	12.2%	250 683	34.8%	338 829	47.1%	95 193	35.5%	163.3%
Employee related costs	271 837	65 599	24.1%	81 503	30.0%	147 102	54.1%	66 475	53.7%	22.6%
Remuneration of councillors	8 156	1 602	19.6%	1 701	20.9%	3 303	40.5%	2 178	59.6%	(21.9%)
Debt impairment	136 628	-	-	109 459	80.1%	109 459	80.1%	-	-	(100.0%)
Depreciation and asset impairment	86 634	-	-	21 539	24.9%	21 539	24.9%	(16 085)	-	(233.9%)
Finance charges	561	11	2.0%	97	17.2%	108	19.3%	107	34.3%	(10.0%)
Bulk purchases	6 586	-	-	-	-	-	-	1 800	28.8%	(100.0%)
Other Materials	16 023	506	3.2%	2 224	13.9%	2 730	17.0%	5 889	23.7%	(62.2%)
Contracted services	117 869	10 638	9.0%	10 627	9.0%	21 266	18.0%	10 790	48.8%	(1.5%)
Transfers and grants	1 000	323	32.3%	-	-	323	32.3%	5 891	63.5%	(100.0%)
Other expenditure	74 815	9 465	12.7%	23 533	31.5%	32 998	44.1%	18 148	29.1%	29.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 265	152 565		(64 352)		88 213		84 214		
Transfers recognised - capital	407 804	-	-	106 000	26.0%	106 000	26.0%	52 741	28.8%	101.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	446 069	152 565		41 648		194 213		136 955		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	446 069	152 565		41 648		194 213		136 955		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	446 069	152 565		41 648		194 213		136 955		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	446 069	152 565		41 648		194 213		136 955		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	407 831	84 650	20.8%	21 360	5.2%	106 010	26.0%	6 056	24.4%	252.7%
National Government	407 804	84 650	20.8%	21 350	5.2%	106 000	26.0%	6 046	24.7%	253.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	407 804	84 650	20.8%	21 350	5.2%	106 000	26.0%	6 046	24.7%	253.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27	-	-	10	37.0%	10	37.0%	10	.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	407 831	84 650	20.8%	21 360	5.2%	106 010	26.0%	6 056	24.4%	252.7%
Governance and Administration	27	-	-	10	37.0%	10	37.0%	10	.2%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	27	-	-	10	37.0%	10	37.0%	10	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	407 804	84 650	20.8%	21 350	5.2%	106 000	26.0%	6 046	24.7%	253.1%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	407 804	84 650	20.8%	21 350	5.2%	106 000	26.0%	6 046	24.7%	253.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	955 306	286 734	30.0%	226 867	23.7%	513 601	53.8%	247 119	62.6%	(8.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	131 249	28 226	21.5%	35 975	27.4%	64 201	48.9%	27 750	47.6%	29.6%
Other revenue	4 148	682	16.4%	669	16.1%	1 351	32.6%	1 329	70.8%	(49.7%)
Government - operating	405 533	153 948	38.0%	87 114	21.5%	241 062	59.4%	97 290	68.2%	(10.5%)
Government - capital	407 804	89 742	22.0%	102 000	25.0%	191 742	47.0%	120 750	64.4%	(15.5%)
Interest	6 572	14 136	215.1%	1 108	16.9%	15 244	232.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(496 847)	(88 144)	17.7%	(230 546)	46.4%	(318 690)	64.1%	(110 185)	48.5%	109.2%
Suppliers and employees	(495 286)	(87 810)	17.7%	(230 449)	46.5%	(318 259)	64.3%	(104 580)	48.0%	120.4%
Finance charges	(561)	(11)	2.0%	(97)	17.3%	(108)	19.2%	-	-	(100.0%)
Transfers and grants	(1 000)	(323)	32.3%	-	-	(323)	32.3%	(5 605)	56.1%	(100.0%)
Net Cash from/(used) Operating Activities	458 459	198 590	43.3%	(3 680)	(.8%)	194 910	42.5%	136 934	79.0%	(102.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(407 831)	(84 543)	20.7%	(25 944)	6.4%	(110 487)	27.1%	(85 429)	37.2%	(69.6%)
Capital assets	(407 831)	(84 543)	20.7%	(25 944)	6.4%	(110 487)	27.1%	(85 429)	37.2%	(69.6%)
Net Cash from/(used) Investing Activities	(407 831)	(84 543)	20.7%	(25 944)	6.4%	(110 487)	27.1%	(85 429)	37.2%	(69.6%)
Cash Flow from Financing Activities										
Receipts	1 765	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 765	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 765	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 393	114 047	217.7%	(29 624)	(56.5%)	84 423	161.1%	51 505	539.7%	(157.5%)
Cash/cash equivalents at the year begin:	(51 144)	-	-	114 047	(223.0%)	-	-	135 347	27.5%	(15.7%)
Cash/cash equivalents at the year end:	1 249	114 047	9 132.3%	84 423	6 760.1%	84 423	6 760.1%	186 852	337.6%	(54.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 698	2.2%	28 137	3.0%	63 757	6.8%	822 539	88.0%	935 131	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	41	69.5%	18	30.5%	59	-	-	-	-	-
Total By Income Source	20 698	2.2%	28 137	3.0%	63 798	6.8%	822 557	88.0%	935 190	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 685	5.5%	3 852	5.7%	4 186	6.2%	55 631	82.6%	67 354	7.2%	-	-	-	-
Commercial	2 458	2.8%	3 852	4.4%	1 896	2.2%	79 066	90.6%	87 272	9.3%	-	-	-	-
Households	14 555	1.9%	20 433	2.6%	57 675	7.4%	687 843	88.1%	780 506	83.5%	-	-	-	-
Other	-	-	-	-	41	69.5%	18	30.5%	59	-	-	-	-	-
Total By Customer Group	20 698	2.2%	28 137	3.0%	63 798	6.8%	822 557	88.0%	935 190	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 109	5.7%	10 183	18.5%	12 047	21.9%	29 644	53.9%	54 983	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 109	5.7%	10 183	18.5%	12 047	21.9%	29 644	53.9%	54 983	100.0%

Contact Details

Municipal Manager	Mr S.N. Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	344 972	90 842	26.3%	78 249	22.7%	169 091	49.0%	67 235	56.3%	16.4%
Property rates	77 684	31 884	41.0%	15 799	20.3%	47 683	61.4%	14 864	56.4%	6.3%
Property rates - penalties and collection charges	-	2 204	-	2 815	-	5 019	-	2 269	-	24.1%
Service charges - electricity revenue	130 216	30 607	23.5%	27 956	21.5%	58 563	45.0%	26 125	49.2%	7.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	22 315	5 646	25.3%	5 595	25.1%	11 241	50.4%	5 398	52.9%	3.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 565	277	17.7%	371	23.7%	648	41.4%	242	46.7%	53.4%
Interest earned - external investments	5 600	572	10.2%	641	11.4%	1 213	21.7%	803	34.9%	(20.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 451	314	2.7%	105	.9%	419	3.7%	156	3.0%	(32.6%)
Licences and permits	4 463	1 025	23.0%	947	21.2%	1 972	44.2%	940	45.5%	.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 100	17 961	22.4%	23 732	29.6%	41 693	52.1%	15 955	92.1%	48.7%
Other own revenue	11 578	353	3.0%	287	2.5%	640	5.5%	482	50.2%	(40.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 564	70 773	20.7%	71 293	20.9%	142 065	41.6%	76 730	46.0%	(7.1%)
Employee related costs	131 532	27 023	20.5%	29 090	22.1%	56 113	42.7%	29 984	46.6%	(3.0%)
Remuneration of councillors	4 594	1 166	25.4%	978	21.3%	2 143	46.7%	1 051	47.4%	(6.9%)
Debt impairment	7 444	-	-	-	-	-	-	4 132	50.0%	(100.0%)
Depreciation and asset impairment	5 576	-	-	-	-	-	-	2 747	50.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	1.6%	-
Bulk purchases	86 374	23 612	27.3%	18 981	22.0%	42 593	49.3%	18 464	45.6%	2.8%
Other Materials	585	117	20.0%	112	19.1%	229	39.2%	129	45.8%	(13.4%)
Contracted services	26 900	6 357	23.6%	7 000	26.0%	13 357	49.7%	6 044	48.4%	15.8%
Transfers and grants	5 465	864	15.8%	915	16.8%	1 779	32.6%	1 139	38.9%	(19.6%)
Other expenditure	73 095	11 635	15.9%	14 216	19.4%	25 851	35.4%	13 042	56.0%	9.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 407	20 069		6 956		27 026		(9 496)		
Transfers recognised - capital	32 487	13 313	41.0%	1 923	5.9%	15 236	46.9%	9 441	77.0%	(79.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 894	33 382		8 879		42 262		(55)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 894	33 382		8 879		42 262		(55)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 894	33 382		8 879		42 262		(55)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 894	33 382		8 879		42 262		(55)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	45 178	13 832	30.6%	3 025	6.7%	16 857	37.3%	11 260	16.7%	(73.1%)
National Government	24 487	13 313	54.4%	1 941	7.9%	15 254	62.3%	9 441	77.0%	(79.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 487	13 313	54.4%	1 941	7.9%	15 254	62.3%	9 441	77.0%	(79.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 691	519	4.1%	1 084	8.5%	1 603	12.6%	1 819	25.8%	(40.4%)
Public contributions and donations	8 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 178	13 832	30.6%	3 025	6.7%	16 857	37.3%	11 260	16.7%	(73.1%)
Governance and Administration	3 882	-	-	81	2.1%	81	2.1%	159	11.4%	(49.2%)
Executive & Council	865	-	-	50	5.8%	50	5.8%	-	-	(100.0%)
Budget & Treasury Office	3 017	-	-	9	.3%	9	.3%	57	2.7%	(84.1%)
Corporate Services	-	-	-	22	-	22	-	102	-	(78.6%)
Community and Public Safety	7 604	9	.1%	1 069	14.1%	1 078	14.2%	151	2.3%	606.5%
Community & Social Services	874	-	-	882	101.0%	882	101.0%	151	2.7%	483.0%
Sport And Recreation	6 350	-	-	-	-	-	-	-	-	-
Public Safety	380	9	2.4%	187	49.2%	196	51.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 868	13 313	51.5%	1 250	4.8%	14 563	56.3%	7 648	21.8%	(83.7%)
Planning and Development	2 300	-	-	-	-	-	-	162	95.7%	(100.0%)
Road Transport	23 568	13 313	56.5%	1 250	5.3%	14 563	61.8%	7 486	19.9%	(83.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 824	510	6.5%	625	8.0%	1 135	14.5%	3 302	11.8%	(81.1%)
Electricity	4 994	510	10.2%	468	9.4%	978	19.6%	3 232	12.6%	(85.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 830	-	-	158	5.6%	158	5.6%	70	2.1%	125.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	351 895	96 175	27.3%	65 565	18.6%	161 740	46.0%	67 921	63.3%	(3.5%)
Property rates, penalties and collection charges	66 809	28 975	43.4%	14 769	22.1%	43 744	65.5%	17 491	71.3%	(15.6%)
Service charges	146 430	32 699	22.3%	29 500	20.1%	62 199	42.5%	28 579	51.7%	3.2%
Other revenue	20 469	1 969	9.6%	1 711	8.4%	3 680	18.0%	8 402	56.5%	(79.6%)
Government - operating	80 100	17 961	22.4%	10 944	13.7%	28 905	36.1%	8 866	76.6%	23.4%
Government - capital	32 487	14 000	43.1%	8 000	24.6%	22 000	67.7%	3 500	85.1%	128.6%
Interest	5 600	572	10.2%	641	11.4%	1 213	21.7%	1 082	34.9%	(40.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(293 602)	(66 537)	22.7%	(50 655)	17.3%	(117 192)	39.9%	(59 743)	53.9%	(15.2%)
Suppliers and employees	(293 292)	(66 537)	22.7%	(50 344)	17.2%	(116 882)	39.9%	(57 628)	55.4%	(12.6%)
Finance charges	-	-	-	-	-	-	-	(280)	1.6%	(100.0%)
Transfers and grants	(310)	-	-	(311)	100.3%	(311)	100.3%	(1 836)	681.2%	(83.1%)
Net Cash from/(used) Operating Activities	58 293	29 638	50.8%	14 910	25.6%	44 547	76.4%	8 178	545.8%	82.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 178)	(13 832)	30.6%	(2 774)	6.1%	(16 606)	36.8%	(11 260)	16.7%	(75.4%)
Capital assets	(45 178)	(13 832)	30.6%	(2 774)	6.1%	(16 606)	36.8%	(11 260)	16.7%	(75.4%)
Net Cash from/(used) Investing Activities	(45 178)	(13 832)	30.6%	(2 774)	6.1%	(16 606)	36.8%	(11 260)	18.5%	(75.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 115	15 805	120.5%	12 135	92.5%	27 941	213.1%	(3 083)	(38.8%)	(493.7%)
Cash/cash equivalents at the year begin:	49 354	39 811	80.7%	55 616	112.7%	39 811	80.7%	63 822	78.1%	(12.9%)
Cash/cash equivalents at the year end:	62 469	55 616	89.0%	67 752	108.5%	67 752	108.5%	60 740	123.1%	11.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 772	71.1%	1 480	18.2%	262	3.2%	601	7.4%	8 115	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 457	13.5%	2 147	5.3%	1 632	4.0%	31 185	77.2%	40 421	41.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 539	8.4%	820	4.5%	528	2.9%	15 535	84.3%	18 422	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	10.9%	24	3.8%	21	3.2%	529	82.1%	645	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	520	1.7%	639	2.1%	499	1.7%	28 469	94.5%	30 127	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	389	47.1%	83	10.1%	(58)	(7.1%)	412	49.9%	825	.8%	-	-	-	-
Total By Income Source	13 747	13.9%	5 195	5.3%	2 882	2.9%	76 730	77.9%	98 555	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 045	18.4%	581	10.2%	382	6.7%	3 686	64.7%	5 693	5.8%	-	-	-	-
Commercial	6 699	51.1%	1 630	12.4%	556	4.2%	4 217	32.2%	13 103	13.3%	-	-	-	-
Households	5 452	7.1%	2 823	3.7%	1 824	2.4%	66 742	86.9%	76 842	78.0%	-	-	-	-
Other	551	18.9%	160	5.5%	120	4.1%	2 085	71.5%	2 917	3.0%	-	-	-	-
Total By Customer Group	13 747	13.9%	5 195	5.3%	2 882	2.9%	76 730	77.9%	98 555	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7 225	100.0%	-	-	-	-	-	-	7 225	27.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 215	100.0%	-	-	-	-	-	-	1 215	4.5%
VAT (output less input)	9	100.0%	-	-	-	-	-	-	9	-
Pensions / Retirement	1 511	100.0%	-	-	-	-	-	-	1 511	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 839	100.0%	-	-	-	-	-	-	1 839	6.9%
Auditor-General	761	100.0%	-	-	-	-	-	-	761	2.8%
Other	14 189	100.0%	-	-	-	-	-	-	14 189	53.0%
Total	26 748	100.0%	-	-	-	-	-	-	26 748	100.0%

Contact Details

Municipal Manager	Mr LB Mpontshane	034 212 2121
Financial Manager	Mr BB Mdletshe	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	178 585	96 745	54.2%	48 583	27.2%	145 327	81.4%	48 921	79.1%	(.7%)
Property rates	18 560	35 748	192.6%	301	1.6%	36 049	194.2%	(175)	122.5%	(272.2%)
Property rates - penalties and collection charges	-	296	-	334	-	630	-	329	-	1.7%
Service charges - electricity revenue	17 062	3 338	19.6%	2 808	16.5%	6 146	36.0%	3 150	37.8%	(10.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 287	567	24.8%	289	12.6%	856	37.4%	494	44.8%	(41.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	371	89	24.0%	34	9.2%	123	33.1%	89	49.0%	(61.6%)
Interest earned - external investments	7 000	4 515	64.5%	4 739	67.7%	9 255	132.2%	3 959	70.6%	19.7%
Interest earned - outstanding debtors	1 834	226	12.3%	48	2.6%	274	14.9%	175	25.4%	(72.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 710	200	11.7%	157	9.2%	357	20.9%	120	13.6%	31.2%
Licences and permits	377	210	55.6%	191	50.7%	401	106.2%	217	108.9%	(12.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 513	51 416	40.0%	39 156	30.5%	90 571	70.5%	39 728	81.1%	(1.4%)
Other own revenue	870	141	16.1%	525	60.3%	666	76.5%	836	135.8%	(37.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 596	30 245	16.8%	41 295	23.0%	71 539	39.8%	27 906	34.8%	48.0%
Employee related costs	72 367	13 225	18.3%	13 433	18.6%	26 658	36.8%	9 819	28.2%	36.8%
Remuneration of councillors	11 592	2 818	24.3%	2 818	24.3%	5 637	48.6%	2 304	42.1%	22.3%
Debt impairment	2 355	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 489	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 960	4 833	28.5%	4 367	25.8%	9 200	54.2%	2 451	44.4%	78.2%
Other Materials	20 234	-	-	-	-	-	-	-	-	-
Contracted services	8 259	1 553	18.8%	2 943	35.6%	4 496	54.4%	3 061	59.7%	(3.8%)
Transfers and grants	-	1 359	-	1 804	-	3 163	-	1 896	80.5%	(4.9%)
Other expenditure	35 339	6 456	18.3%	15 929	45.1%	22 385	63.3%	8 375	43.2%	90.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 011)	66 500		7 288		73 788		21 015		
Transfers recognised - capital	44 662	1 900	4.3%	2 239	5.0%	4 140	9.3%	2 486	11.6%	(9.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 651	68 401		9 527		77 927		23 502		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 651	68 401		9 527		77 927		23 502		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 651	68 401		9 527		77 927		23 502		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 651	68 401		9 527		77 927		23 502		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	128 885	2 085	1.6%	30 390	23.6%	32 475	25.2%	9 669	30.1%	214.3%
National Government	45 676	2 085	4.6%	20 465	44.8%	22 550	49.4%	9 218	-	122.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 676	2 085	4.6%	20 465	44.8%	22 550	49.4%	9 218	-	122.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 209	-	-	9 925	11.9%	9 925	11.9%	451	11.1%	2 102.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	128 885	2 085	1.6%	30 390	23.6%	32 475	25.2%	9 669	30.1%	214.3%
Governance and Administration	2 920	-	-	2 913	99.8%	2 913	99.8%	127	8.5%	2 203.0%
Executive & Council	800	-	-	1 940	242.6%	1 940	242.6%	-	-	(100.0%)
Budget & Treasury Office	300	-	-	270	90.1%	270	90.1%	-	-	(100.0%)
Corporate Services	1 820	-	-	703	38.6%	703	38.6%	127	1.5%	455.4%
Community and Public Safety	39 458	1 378	3.5%	5 100	12.9%	6 478	16.4%	806	13.0%	532.7%
Community & Social Services	39 058	1 378	3.5%	4 390	11.2%	5 768	14.8%	482	10.1%	811.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	710	177.4%	710	177.4%	324	34.5%	119.0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	65 537	707	1.1%	9 566	14.6%	10 273	15.7%	2 732	30.6%	250.1%
Planning and Development	28 470	-	-	935	3.3%	935	3.3%	-	-	(100.0%)
Road Transport	37 067	707	1.9%	8 632	23.3%	9 338	25.2%	2 732	30.6%	215.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 970	-	-	12 811	61.1%	12 811	61.1%	6 004	63.9%	113.4%
Electricity	19 000	-	-	12 231	64.4%	12 231	64.4%	6 004	63.9%	103.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 970	-	-	580	29.4%	580	29.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	229 151	79 933	34.9%	72 957	31.8%	152 890	66.7%	85 230	73.3%	(14.4%)
Property rates, penalties and collection charges	18 560	14 330	77.2%	3 135	16.9%	17 465	94.1%	2 052	82.3%	52.8%
Service charges	19 350	2 915	15.1%	2 105	10.9%	5 020	25.9%	3 079	29.8%	(31.6%)
Other revenue	3 301	901	27.3%	1 298	39.3%	2 199	66.6%	1 626	84.7%	(20.2%)
Government - operating	125 760	53 139	42.3%	41 609	33.1%	94 748	75.3%	41 033	74.2%	1.4%
Government - capital	53 346	4 035	7.6%	20 000	37.5%	24 035	45.1%	33 306	82.9%	(40.0%)
Interest	8 834	4 613	52.2%	4 810	54.5%	9 423	106.7%	4 134	63.2%	16.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(144 517)	(28 607)	19.8%	(35 267)	24.4%	(63 874)	44.2%	(25 893)	34.9%	36.2%
Suppliers and employees	(144 517)	(28 095)	19.4%	(34 512)	23.9%	(62 607)	43.3%	(25 304)	35.0%	36.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(512)	-	(755)	-	(1 267)	-	(589)	34.0%	28.2%
Net Cash from/(used) Operating Activities	84 633	51 325	60.6%	37 691	44.5%	89 016	105.2%	59 337	134.3%	(36.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(75 140)	(1 556)	2.1%	(29 688)	39.5%	(31 244)	41.6%	(9 333)	-	218.1%
Capital assets	(75 140)	(1 556)	2.1%	(29 688)	39.5%	(31 244)	41.6%	(9 333)	-	218.1%
Net Cash from/(used) Investing Activities	(75 140)	(1 556)	2.1%	(29 688)	39.5%	(31 244)	41.6%	(9 333)	-	218.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 493	49 770	524.3%	8 002	84.3%	57 772	608.6%	50 005	100.9%	(84.0%)
Cash/cash equivalents at the year begin:	235 149	200 061	85.1%	249 831	106.2%	200 061	85.1%	289 074	146.7%	(13.6%)
Cash/cash equivalents at the year end:	244 642	249 831	102.1%	257 833	105.4%	257 833	105.4%	339 079	130.5%	(24.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 248	56.0%	176	7.9%	157	7.0%	649	29.1%	2 230	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 309	6.3%	1 822	4.9%	1 762	4.8%	31 006	84.0%	36 899	75.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	162	2.5%	94	1.5%	72	1.1%	6 172	94.9%	6 500	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	3.5%	109	3.6%	133	4.3%	2 716	88.6%	3 066	6.3%	-	-	-	-
Total By Income Source	3 827	7.9%	2 202	4.5%	2 124	4.4%	40 543	83.3%	48 696	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 691	4.9%	1 522	4.4%	1 512	4.4%	29 914	86.4%	34 639	71.1%	-	-	-	-
Commercial	1 757	28.6%	405	6.6%	349	5.7%	3 624	59.1%	6 136	12.6%	-	-	-	-
Households	284	5.7%	175	3.5%	138	2.8%	4 394	88.0%	4 991	10.2%	-	-	-	-
Other	95	3.2%	100	3.4%	125	4.3%	2 610	89.1%	2 931	6.0%	-	-	-	-
Total By Customer Group	3 827	7.9%	2 202	4.5%	2 124	4.4%	40 543	83.3%	48 696	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	196 826	183 168	93.1%	115 150	58.5%	298 318	151.6%	7 456	58.4%	1 444.4%
Property rates	9 240	317	3.4%	2 050	22.2%	2 367	25.6%	4 056	89.8%	(49.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	15	-	15	-	-	-	(100.0%)
Service charges - refuse revenue	350	63	18.1%	42	12.1%	106	30.2%	10	-	304.8%
Service charges - other	350	-	-	120	34.2%	120	34.2%	-	-	(100.0%)
Rental of facilities and equipment	350	122	34.8%	76	21.6%	198	56.5%	100	150.5%	(23.9%)
Interest earned - external investments	2 700	536	19.9%	276	10.2%	812	30.1%	990	52.3%	(72.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	171 736	181 965	106.0%	111 156	64.7%	293 121	170.7%	2 088	56.8%	5 224.2%
Other own revenue	12 100	164	1.4%	1 415	11.7%	1 580	13.1%	212	51.7%	566.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 673	36 020	15.3%	43 141	18.4%	79 160	33.7%	45 015	35.3%	(4.2%)
Employee related costs	52 549	13 540	25.8%	5 315	10.1%	18 855	35.9%	9 921	25.1%	(46.4%)
Remuneration of councillors	9 925	2 822	28.4%	2 874	29.0%	5 695	57.4%	2 513	45.5%	14.4%
Debt impairment	400	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 528	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	280	-	280	-	-	-	(100.0%)
Other Materials	54 773	-	-	-	-	-	-	4 435	-	(100.0%)
Contracted services	5 007	6 085	121.5%	9 755	194.8%	15 840	316.3%	26 281	4 168.9%	(62.9%)
Transfers and grants	10 098	-	-	1 432	14.2%	1 432	14.2%	-	-	(100.0%)
Other expenditure	92 393	13 573	14.7%	23 486	25.4%	37 059	40.1%	1 865	3.9%	1 159.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 847)	147 148		72 009		219 158		(37 559)		
Transfers recognised - capital	-	47 100	-	30 700	-	77 800	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(1 477)	-	(985)	-	(2 462)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(37 847)	192 771		101 725		294 496		(37 559)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(37 847)	192 771		101 725		294 496		(37 559)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37 847)	192 771		101 725		294 496		(37 559)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37 847)	192 771		101 725		294 496		(37 559)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	40 115	5 431	13.5%	8 047	20.1%	13 478	33.6%	45	18.2%	17 782.8%
National Government	36 715	5 431	14.8%	6 131	16.7%	11 562	31.5%	45	18.6%	13 524.7%
Provincial Government	-	-	-	1 916	-	1 916	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 715	5 431	14.8%	8 047	21.9%	13 478	36.7%	45	18.6%	17 782.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	3 400	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 115	5 431	13.5%	8 047	20.1%	13 478	33.6%	45	18.2%	17 782.8%
Governance and Administration	40 115	-	-	-	-	-	-	-	-	-
Executive & Council	40 115	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	45	110.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	110.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	45	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	5 431	-	8 047	-	13 478	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	5 431	-	8 047	-	13 478	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	233 435	82 825	35.5%	96 941	41.5%	179 766	77.0%	77 535	73.1%	25.0%
Property rates, penalties and collection charges	9 240	1 476	16.0%	8 502	92.0%	9 978	108.0%	1 168	14.6%	627.7%
Service charges	602	71	11.8%	141	23.4%	212	35.2%	-	-	(100.0%)
Other revenue	12 352	206	1.7%	4 130	33.4%	4 336	35.1%	911	944.9%	353.2%
Government - operating	171 826	64 715	37.7%	68 916	40.1%	133 631	77.8%	44 293	71.1%	55.6%
Government - capital	36 715	15 700	42.8%	15 000	40.9%	30 700	83.6%	31 000	88.7%	(51.6%)
Interest	2 700	656	24.3%	253	9.4%	909	33.7%	162	-	56.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(62 474)	(63 810)	102.1%	(63 044)	100.9%	(126 854)	203.1%	(47 433)	54.9%	32.9%
Suppliers and employees	(62 474)	(63 810)	102.1%	(61 613)	98.6%	(125 423)	200.8%	(47 433)	55.5%	29.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(1 432)	-	(1 432)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	170 961	19 015	11.1%	33 897	19.8%	52 912	30.9%	30 102	131.5%	12.6%
Cash Flow from Investing Activities										
Receipts	-	11 737	-	9 416	-	21 152	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11 737	-	9 416	-	21 152	-	-	-	(100.0%)
Payments	-	(5 409)	-	(10 756)	-	(16 165)	-	(14 244)	27.3%	(24.5%)
Capital assets	-	(5 409)	-	(10 756)	-	(16 165)	-	(14 244)	27.3%	(24.5%)
Net Cash from/(used) Investing Activities	-	6 327	-	(1 340)	-	4 987	-	(14 244)	16.3%	(90.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	170 961	25 342	14.8%	32 557	19.0%	57 899	33.9%	15 858	(295.5%)	105.3%
Cash/cash equivalents at the year begin:	500	492	98.5%	25 834	5 166.9%	492	98.5%	78 308	89.7%	(67.0%)
Cash/cash equivalents at the year end:	171 461	25 834	15.1%	58 391	34.1%	58 391	34.1%	94 166	436.7%	(38.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 241	3.4%	1 198	3.3%	1 192	3.3%	33 051	90.1%	36 682	99.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15	5.1%	15	5.1%	13	4.7%	241	85.0%	283	.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	3.5%	2	3.5%	2	3.5%	45	89.4%	50	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 257	3.4%	1 214	3.3%	1 207	3.3%	33 336	90.1%	37 016	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 241	3.4%	1 198	3.3%	1 192	3.3%	33 051	90.1%	36 682	99.1%	-	-	-	-
Commercial	15	5.1%	15	5.1%	13	4.7%	241	85.0%	283	.8%	-	-	-	-
Households	2	3.5%	2	3.5%	2	3.5%	45	89.4%	50	.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 257	3.4%	1 214	3.3%	1 207	3.3%	33 336	90.1%	37 016	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1	100.0%	-	-	-	-	-	-	1	30.6%
Bulk Water	3	100.0%	-	-	-	-	-	-	3	69.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4	100.0%	-	-	-	-	-	-	4	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	262 953	96 229	36.6%	66 593	25.3%	162 822	61.9%	71 330	97.5%	(6.6%)
Property rates	39 704	23 397	58.9%	(3 225)	(8.1%)	20 172	50.8%	9 235	51.2%	(134.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	77 211	17 992	23.3%	17 971	23.3%	35 964	46.6%	15 454	34.8%	16.3%
Service charges - water revenue	9 026	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	2 253	-	2 286	-	4 539	-	2 043	44.6%	11.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 835	251	5.2%	243	5.0%	494	10.2%	251	10.8%	(3.4%)
Interest earned - external investments	1 578	692	43.9%	486	30.8%	1 178	74.7%	1 028	97.3%	(52.7%)
Interest earned - outstanding debtors	9 657	1 091	11.3%	1 123	11.6%	2 215	22.9%	1 061	23.5%	5.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	211	2	.7%	1	.6%	3	1.3%	8	27.5%	(84.9%)
Licences and permits	2 744	774	28.2%	857	31.2%	1 632	59.5%	440	40.2%	94.8%
Agency services	-	(1)	-	-	-	(1)	-	324	50.8%	(100.0%)
Transfers recognised - operational	117 752	49 500	42.0%	39 639	33.7%	89 139	75.7%	41 591	2 333.5%	(4.7%)
Other own revenue	236	277	117.6%	7 211	3 061.6%	7 488	3 179.1%	(105)	184.4%	(6 936.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 897	63 085	21.0%	87 260	29.1%	150 345	50.1%	70 396	33.5%	24.0%
Employee related costs	127 833	24 636	19.3%	29 590	23.1%	54 226	42.4%	28 077	45.6%	5.4%
Remuneration of councillors	-	2 427	-	2 407	-	4 834	-	2 168	46.6%	11.0%
Debt impairment	18 534	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 109	6 956	25.7%	7 552	27.9%	14 508	53.5%	11 829	80.2%	(36.2%)
Finance charges	-	170	-	24	-	194	-	-	-	(100.0%)
Bulk purchases	55 502	13 385	24.1%	13 743	24.8%	27 127	48.9%	9 109	39.2%	50.9%
Other Materials	-	1 181	-	1 318	-	2 499	-	-	-	(100.0%)
Contracted services	25 548	6 798	26.6%	23 025	90.1%	29 824	116.7%	10 507	80.0%	119.1%
Transfers and grants	-	250	-	254	-	504	-	-	-	(100.0%)
Other expenditure	45 370	7 281	16.0%	9 348	20.6%	16 629	36.7%	8 705	10.9%	7.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 944)	33 145		(20 667)		12 477		934		
Transfers recognised - capital	38 590	3 865	10.0%	34 160	88.5%	38 024	98.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 646	37 009		13 492		50 501		934		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 646	37 009		13 492		50 501		934		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 646	37 009		13 492		50 501		934		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 646	37 009		13 492		50 501		934		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	39 537	2 824	7.1%	20 573	52.0%	23 397	59.2%	2 411	3.3%	753.4%
National Government	38 590	2 824	7.3%	20 573	53.3%	23 397	60.6%	1 778	2.5%	1 057.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 590	2 824	7.3%	20 573	53.3%	23 397	60.6%	1 778	2.5%	1 057.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	947	-	-	-	-	-	-	633	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 537	2 824	7.1%	20 573	52.0%	23 397	59.2%	2 411	3.3%	753.4%
Governance and Administration	3 051	-	-	2	.1%	2	.1%	386	5.2%	(99.4%)
Executive & Council	2 410	-	-	-	-	-	-	30	.6%	(100.0%)
Budget & Treasury Office	641	-	-	-	-	-	-	145	5.5%	(100.0%)
Corporate Services	-	-	-	2	-	2	-	211	-	(99.0%)
Community and Public Safety	1 574	-	-	791	50.3%	791	50.3%	116	2.6%	582.0%
Community & Social Services	1 574	-	-	-	-	-	-	116	9.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	791	-	791	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 912	-	-	9	-	9	-	1 908	3.7%	(99.5%)
Planning and Development	25	-	-	9	35.8%	9	35.8%	86	.2%	(89.6%)
Road Transport	34 887	-	-	-	-	-	-	1 822	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 824	-	19 770	-	22 595	-	-	-	(100.0%)
Electricity	-	2 824	-	19 770	-	22 595	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	280 479	102 563	36.6%	92 858	33.1%	195 421	69.7%	69 059	56.7%	34.5%
Property rates, penalties and collection charges	39 704	23 397	58.9%	(3 225)	(8.1%)	20 172	50.8%	6 422	54.5%	(150.2%)
Service charges	86 236	18 731	21.7%	18 734	21.7%	37 465	43.4%	19 099	54.6%	(1.9%)
Other revenue	16 223	1 304	8.0%	1 942	12.0%	3 246	20.0%	964	24.0%	101.5%
Government - operating	127 081	49 500	39.0%	39 639	31.2%	89 139	70.1%	35 918	29.1%	10.4%
Government - capital	-	8 318	-	34 160	-	42 478	-	5 969	185.1%	472.3%
Interest	11 235	1 313	11.7%	1 609	14.3%	2 922	26.0%	688	69.9%	133.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(289 836)	(55 231)	19.1%	(74 773)	25.8%	(130 005)	44.9%	(41 989)	36.7%	78.1%
Suppliers and employees	(289 836)	(55 231)	19.1%	(74 496)	25.7%	(129 727)	44.8%	(41 748)	36.9%	78.4%
Finance charges	-	-	-	(24)	-	(24)	-	-	-	(100.0%)
Transfers and grants	-	-	-	(254)	-	(254)	-	(241)	28.6%	5.3%
Net Cash from/(used) Operating Activities	(9 357)	47 332	(505.9%)	18 085	(193.3%)	65 417	(699.1%)	27 070	277.6%	(33.2%)
Cash Flow from Investing Activities										
Receipts	-	(44 666)	-	4 142	-	(40 524)	-	(18 623)	-	(122.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(44 666)	-	4 142	-	(40 524)	-	(18 623)	-	(122.2%)
Payments	(38 590)	(1 786)	4.6%	(20 198)	52.3%	(21 984)	57.0%	(8 847)	26.1%	128.3%
Capital assets	(38 590)	(1 786)	4.6%	(20 198)	52.3%	(21 984)	57.0%	(8 847)	26.1%	128.3%
Net Cash from/(used) Investing Activities	(38 590)	(46 452)	120.4%	(16 056)	41.6%	(62 508)	162.0%	(27 470)	109.8%	(41.6%)
Cash Flow from Financing Activities										
Receipts	-	4 884	-	21	-	4 905	-	14	-	50.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 884	-	21	-	4 905	-	14	-	50.7%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	4 884	-	21	-	4 905	-	14	-	50.7%
Net Increase/(Decrease) in cash held	(47 947)	5 764	(12.0%)	2 050	(4.3%)	7 814	(16.3%)	(386)	7.7%	(631.5%)
Cash/cash equivalents at the year begin:	42 672	13 692	32.1%	19 456	45.6%	13 692	32.1%	(2 422)	-	(903.3%)
Cash/cash equivalents at the year end:	(5 274)	19 456	(368.9%)	21 506	(407.7%)	21 506	(407.7%)	(2 808)	(23.6%)	(866.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 425	29.7%	2 032	11.1%	1 302	7.1%	9 531	52.1%	18 289	27.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 571	8.9%	1 277	4.4%	910	3.2%	24 095	83.5%	28 854	42.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	837	7.4%	521	4.6%	425	3.8%	9 460	84.1%	11 243	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74	2.6%	54	1.9%	54	1.9%	2 671	93.6%	2 853	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	389	8.6%	360	7.9%	363	8.0%	3 429	75.5%	4 541	6.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 826)	(93.2%)	(102)	(5.2%)	(954)	(48.7%)	4 841	247.1%	1 960	2.9%	-	-	-	-
Total By Income Source	7 470	11.0%	4 141	6.1%	2 101	3.1%	54 027	79.8%	67 739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	66	2.7%	665	27.2%	(315)	(12.9%)	2 031	83.0%	2 447	3.6%	-	-	-	-
Commercial	3 572	25.4%	1 006	7.2%	443	3.2%	9 045	64.3%	14 067	20.8%	-	-	-	-
Households	3 561	8.3%	2 182	5.1%	1 734	4.0%	35 467	82.6%	42 944	63.4%	-	-	-	-
Other	271	3.3%	287	3.5%	238	2.9%	7 484	90.4%	8 281	12.2%	-	-	-	-
Total By Customer Group	7 470	11.0%	4 141	6.1%	2 101	3.1%	54 027	79.8%	67 739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 622	102.3%	(294)	(8.3%)	96	2.7%	115	3.3%	3 539	25.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 469	100.0%	10 469	74.7%
Total	3 622	25.9%	(294)	(2.1%)	96	.7%	10 584	75.6%	14 008	100.0%

Contact Details

Municipal Manager	Ms Sphephile Mhlongo	033 413 9158
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	420 804	169 057	40.2%	93 501	22.2%	262 558	62.4%	136 650	63.3%	(31.6%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 004	10 427	22.7%	12 844	27.9%	23 271	50.6%	20 851	30.7%	(38.4%)
Service charges - sanitation revenue	14 505	1 927	13.3%	3 289	22.7%	5 216	36.0%	1 944	22.7%	69.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	3	-	(3)	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	549	144	26.3%	109	19.9%	253	46.2%	92	42.5%	19.0%
Interest earned - external investments	14 509	14 765	101.8%	2 792	19.2%	17 557	121.0%	(77)	36.1%	(3 712.9%)
Interest earned - outstanding debtors	13 281	4 203	31.6%	4 395	33.1%	8 598	64.7%	2 483	48.9%	77.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	331 936	136 762	41.2%	69 862	21.0%	206 624	62.2%	111 139	73.9%	(37.1%)
Other own revenue	21	826	3 990.7%	212	1 023.9%	1 038	5 014.6%	218	1 528.2%	(2.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 579	82 706	19.5%	115 846	27.3%	198 551	46.9%	142 721	53.3%	(18.8%)
Employee related costs	158 814	29 806	18.8%	40 093	25.2%	69 900	44.0%	35 360	53.1%	13.4%
Remuneration of councillors	4 853	1 302	26.8%	1 284	26.5%	2 586	53.3%	1 198	51.4%	7.1%
Debt impairment	12 606	-	-	-	-	-	-	13 958	50.0%	(100.0%)
Depreciation and asset impairment	41 374	-	-	-	-	-	-	33 537	50.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	57	65.6%	(100.0%)
Bulk purchases	18 400	9 568	52.0%	4 943	26.9%	14 511	78.9%	4 401	50.9%	12.3%
Other Materials	56 644	12 228	21.6%	27 455	48.5%	39 684	70.1%	103	-	26 542.4%
Contracted services	82 423	11 070	13.4%	25 538	31.0%	36 608	44.4%	783	7.2%	3 161.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 466	18 732	38.6%	16 532	34.1%	35 264	72.8%	53 323	102.8%	(69.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 775)	86 351		(22 344)		64 007		(6 070)		
Transfers recognised - capital	281 765	14 000	5.0%	(14 000)	(5.0%)	-	-	96 852	35.9%	(114.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	278 990	100 351		(36 344)		64 007		90 782		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	278 990	100 351		(36 344)		64 007		90 782		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	278 990	100 351		(36 344)		64 007		90 782		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	278 990	100 351		(36 344)		64 007		90 782		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	428 459	27 085	6.3%	110 803	25.9%	137 889	32.2%	84 065	32.4%	31.8%
National Government	272 541	27 044	9.9%	105 615	38.8%	132 659	48.7%	83 903	32.4%	25.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	272 541	27 044	9.9%	105 615	38.8%	132 659	48.7%	83 903	32.4%	25.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	155 918	42	-	5 188	3.3%	5 230	3.4%	161	30.0%	3 113.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	428 459	27 085	6.3%	110 803	25.9%	137 889	32.2%	84 065	32.4%	31.8%
Governance and Administration	155 518	-	-	4 606	3.0%	4 606	3.0%	-	-	(100.0%)
Executive & Council	151 344	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 174	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	4 606	-	4 606	-	-	-	(100.0%)
Community and Public Safety	200	42	20.8%	235	117.5%	277	138.3%	161	1.7%	45.5%
Community & Social Services	200	42	20.8%	235	117.5%	277	138.3%	161	1.7%	45.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	200	-	-	334	166.9%	334	166.9%	-	-	(100.0%)
Planning and Development	200	-	-	334	166.9%	334	166.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	272 541	27 044	9.9%	105 629	38.8%	132 673	48.7%	83 903	33.3%	25.9%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	233 280	24 164	10.4%	94 782	40.6%	118 946	51.0%	71 512	31.6%	32.5%
Waste Water Management	39 261	2 880	7.3%	10 847	27.6%	13 727	35.0%	12 392	52.6%	(12.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	693 125	253 374	36.6%	116 158	16.8%	369 532	53.3%	176 049	66.6%	(34.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	51 329	13 136	25.6%	4 159	8.1%	17 295	33.7%	7 774	39.7%	(46.5%)
Other revenue	569	970	170.4%	321	56.4%	1 291	226.8%	310	99.8%	3.7%
Government - operating	331 486	143 921	43.4%	73 352	22.1%	217 273	65.5%	71 003	65.4%	3.3%
Government - capital	281 951	80 000	28.4%	36 596	13.0%	116 596	41.4%	93 840	71.2%	(61.0%)
Interest	27 790	15 347	55.2%	1 730	6.2%	17 077	61.4%	3 124	45.1%	(44.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(365 786)	(169 477)	46.3%	(92 124)	25.2%	(261 600)	71.5%	(40 468)	44.3%	127.6%
Suppliers and employees	(365 786)	(169 477)	46.3%	(92 124)	25.2%	(261 600)	71.5%	(40 411)	44.3%	128.0%
Finance charges	-	-	-	-	-	-	-	(57)	65.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	327 339	83 897	25.6%	24 034	7.3%	107 931	33.0%	135 582	80.0%	(82.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(277 115)	(27 085)	9.8%	(91 968)	33.2%	(119 054)	43.0%	(114 468)	40.9%	(19.7%)
Capital assets	(277 115)	(27 085)	9.8%	(91 968)	33.2%	(119 054)	43.0%	(114 468)	40.9%	(19.7%)
Net Cash from/(used) Investing Activities	(277 115)	(27 085)	9.8%	(91 968)	33.2%	(119 054)	43.0%	(114 468)	40.9%	(19.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(321)	48.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(321)	48.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(321)	48.0%	(100.0%)
Net Increase/(Decrease) in cash held	50 224	56 812	113.1%	(67 934)	(135.3%)	(11 122)	(22.1%)	20 792	264.8%	(426.7%)
Cash/cash equivalents at the year begin:	25 000	150 902	603.6%	207 713	830.9%	150 902	603.6%	257 289	(161.6%)	(19.3%)
Cash/cash equivalents at the year end:	75 224	207 713	276.1%	139 779	185.8%	139 779	185.8%	278 081	763.4%	(49.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 769	3.1%	1 973	1.3%	5 272	3.4%	142 074	92.2%	154 088	59.4%	-	-	(721)	(1.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	995	2.7%	454	1.2%	1 192	3.2%	34 118	92.8%	36 759	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 590	2.3%	1 543	2.3%	1 496	2.2%	63 719	93.2%	68 347	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 354	2.8%	3 970	1.5%	7 960	3.1%	239 911	92.6%	259 195	100.0%	-	-	(721)	-
Debtors Age Analysis By Customer Group														
Organs of State	1 353	6.5%	1 373	6.6%	882	4.3%	17 098	82.6%	20 706	8.0%	-	-	(4)	-
Commercial	1 649	9.5%	(641)	(3.7%)	1 266	7.3%	15 141	86.9%	17 415	6.7%	-	-	(85)	(1.0%)
Households	4 352	2.0%	3 238	1.5%	5 812	2.6%	207 672	93.9%	221 074	85.3%	-	-	(631)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 354	2.8%	3 970	1.5%	7 960	3.1%	239 911	92.6%	259 195	100.0%	-	-	(721)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 090	24.6%	1 453	3.9%	9 834	26.6%	16 541	44.8%	36 918	54.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31 106	100.0%	31 106	45.7%
Total	9 090	13.4%	1 453	2.1%	9 834	14.5%	47 647	70.0%	68 024	100.0%

Contact Details

Municipal Manager	Mr Sipho Ndabandaba	034 219 1512
Financial Manager	Mr Thabani Sbusiso Khwela	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 768 721	531 042	30.0%	514 118	29.1%	1 045 160	59.1%	477 218	57.3%	7.7%
Property rates	295 785	79 798	27.0%	72 428	24.5%	152 227	51.5%	60 979	46.8%	18.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	686 768	195 742	28.5%	153 066	22.3%	348 809	50.8%	167 098	52.6%	(8.4%)
Service charges - water revenue	161 896	46 069	28.5%	43 989	27.2%	90 058	55.6%	40 220	48.9%	9.4%
Service charges - sanitation revenue	95 532	28 920	30.3%	27 545	28.8%	56 465	59.1%	23 657	45.6%	16.4%
Service charges - refuse revenue	64 354	21 688	33.7%	20 602	32.0%	42 291	65.7%	11 403	34.8%	80.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 642	2 061	23.8%	2 050	23.7%	4 111	47.6%	1 966	49.8%	4.2%
Interest earned - external investments	4 041	634	15.7%	2 032	50.3%	2 666	66.0%	1 061	36.8%	91.5%
Interest earned - outstanding debtors	13 218	2 206	16.7%	2 574	19.5%	4 780	36.2%	3 349	45.7%	(23.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 710	1 027	11.8%	51	.6%	1 078	12.4%	2 572	68.9%	(98.0%)
Licences and permits	13	3	23.9%	4	28.7%	7	52.6%	2	37.7%	49.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	384 734	148 944	38.7%	180 171	46.8%	329 115	85.5%	161 697	90.7%	11.4%
Other own revenue	42 828	3 948	9.2%	9 606	22.4%	13 554	31.6%	3 214	38.1%	198.8%
Gains on disposal of PPE	2 200	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 234 510	493 716	22.1%	462 433	20.7%	956 149	42.8%	566 582	55.7%	(18.4%)
Employee related costs	537 171	147 676	27.5%	124 821	23.2%	272 497	50.7%	132 758	54.9%	(6.0%)
Remuneration of councillors	24 159	6 208	25.7%	6 358	26.3%	12 566	52.0%	5 702	48.0%	11.5%
Debt impairment	163 946	24 492	14.9%	22 466	13.7%	46 959	28.6%	73 318	98.9%	(69.4%)
Depreciation and asset impairment	525 578	91 694	17.4%	91 394	17.4%	183 088	34.8%	114 275	86.2%	(20.0%)
Finance charges	43 979	11 219	25.5%	8 109	18.4%	19 328	43.9%	11 990	56.7%	(32.4%)
Bulk purchases	618 730	160 616	26.0%	118 787	19.2%	279 404	45.2%	139 856	41.2%	(15.1%)
Other Materials	3 763	471	12.5%	570	15.1%	1 041	27.7%	977	38.5%	(41.7%)
Contracted services	35 645	4 649	13.0%	18 175	51.0%	22 824	64.0%	13 780	86.5%	31.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	281 538	46 690	16.6%	71 752	25.5%	118 442	42.1%	73 927	65.7%	(2.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(465 788)	37 326		51 685		89 011		(89 365)		
Transfers recognised - capital	162 426	-	-	53 183	32.7%	53 183	32.7%	56 200	45.1%	(5.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(303 363)	37 326		104 868		142 194		(33 165)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(303 363)	37 326		104 868		142 194		(33 165)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(303 363)	37 326		104 868		142 194		(33 165)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(303 363)	37 326		104 868		142 194		(33 165)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	205 576	15 957	7.8%	47 090	22.9%	63 047	30.7%	62 996	34.7%	(25.2%)
National Government	142 732	13 134	9.2%	33 294	23.3%	46 428	32.5%	46 622	30.0%	(28.6%)
Provincial Government	19 694	2 674	13.6%	4 081	20.7%	6 755	34.3%	-	15.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	2 490	-	(100.0%)
Transfers recognised - capital	162 426	15 808	9.7%	37 375	23.0%	53 183	32.7%	49 112	30.7%	(23.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 150	149	.3%	9 715	22.5%	9 864	22.9%	13 884	86.1%	(30.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	205 576	15 957	7.8%	47 090	22.9%	63 047	30.7%	62 996	34.7%	(25.2%)
Governance and Administration	1 000	191	19.1%	445	44.5%	636	63.6%	80	5.7%	459.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	191	19.1%	445	44.5%	636	63.6%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	80	-	(100.0%)
Community and Public Safety	2 640	-	-	1 730	65.5%	1 730	65.5%	2 555	17.9%	(32.3%)
Community & Social Services	990	-	-	1 154	116.6%	1 154	116.6%	2 373	16.8%	(51.4%)
Sport And Recreation	1 650	-	-	561	34.0%	561	34.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	15	-	15	-	182	-	(91.5%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 436	4 279	3.7%	23 062	19.8%	27 341	23.5%	25 871	33.4%	(10.9%)
Planning and Development	-	-	-	-	-	-	-	11 730	30.8%	(100.0%)
Road Transport	116 436	4 279	3.7%	23 062	19.8%	27 341	23.5%	14 141	36.1%	63.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	85 500	11 487	13.4%	21 853	25.6%	33 340	39.0%	34 490	39.0%	(36.6%)
Electricity	-	-	-	771	-	771	-	229	2.5%	237.4%
Water	85 500	11 487	13.4%	21 082	24.7%	32 569	38.1%	34 262	42.7%	(38.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 687 559	476 681	28.2%	418 967	24.8%	895 648	53.1%	489 572	49.0%	(14.4%)
Property rates, penalties and collection charges	233 985	49 484	21.1%	57 942	24.8%	107 426	45.9%	45 204	45.5%	28.2%
Service charges	859 570	220 532	25.7%	161 269	18.8%	381 801	44.4%	255 132	40.8%	(36.8%)
Other revenue	37 516	20 073	53.5%	30 010	80.0%	50 083	133.5%	19 505	79.0%	53.9%
Government - operating	384 734	144 753	37.6%	136 950	35.6%	281 703	73.2%	107 923	70.5%	26.9%
Government - capital	162 425	39 000	24.0%	28 189	17.4%	67 189	41.4%	57 400	46.7%	(50.9%)
Interest	9 328	2 840	30.4%	4 606	49.4%	7 446	79.8%	4 409	97.8%	4.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 536 294)	(423 386)	27.6%	(353 896)	23.0%	(777 283)	50.6%	(405 440)	48.9%	(12.7%)
Suppliers and employees	(1 492 315)	(412 168)	27.6%	(345 787)	23.2%	(757 955)	50.8%	(393 451)	52.3%	(12.1%)
Finance charges	(43 979)	(11 219)	25.5%	(8 109)	18.4%	(19 328)	43.9%	(11 989)	50.9%	(32.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 264	53 295	35.2%	65 070	43.0%	118 365	78.3%	84 132	49.7%	(22.7%)
Cash Flow from Investing Activities										
Receipts	54 325	-	-	2 455	4.5%	2 455	4.5%	-	-	(100.0%)
Proceeds on disposal of PPE	21 200	-	-	2 455	11.6%	2 455	11.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	33 125	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(205 576)	(15 957)	7.8%	(47 091)	22.9%	(63 048)	30.7%	(62 300)	34.4%	(24.4%)
Capital assets	(205 576)	(15 957)	7.8%	(47 091)	22.9%	(63 048)	30.7%	(62 300)	34.4%	(24.4%)
Net Cash from/(used) Investing Activities	(151 250)	(15 957)	10.6%	(44 636)	29.5%	(60 593)	40.1%	(62 300)	35.1%	(28.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.2%	(374.5%)
Repayment of borrowing	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.2%	(374.5%)
Net Cash from/(used) Financing Activities	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.6%	(374.5%)
Net Increase/(Decrease) in cash held	(31 986)	34 696	(108.5%)	(4 519)	14.1%	30 177	(94.3%)	30 921	(53.2%)	(114.6%)
Cash/cash equivalents at the year begin:	33 251	57 465	172.8%	92 161	277.2%	57 465	172.8%	27 859	100.0%	230.8%
Cash/cash equivalents at the year end:	1 265	92 161	7 287.0%	87 642	6 929.7%	87 642	6 929.7%	58 780	1 244.8%	49.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 303	6.7%	9 023	2.8%	9 433	3.0%	276 950	87.4%	316 708	24.7%	18 661	5.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 237	53.4%	8 991	9.6%	15 041	16.0%	19 840	21.1%	94 108	7.3%	1 517	1.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	26 850	11.4%	7 668	3.3%	7 083	3.0%	194 291	82.4%	235 893	18.4%	7 095	3.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	14 581	6.1%	6 505	2.7%	6 164	2.6%	213 285	88.7%	240 536	18.8%	10 477	4.4%	-	-
Receivables from Exchange Transactions - Waste Management	11 147	9.4%	4 459	3.8%	4 334	3.7%	98 652	83.2%	118 592	9.3%	4 013	3.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	714	17.7%	168	4.2%	109	2.7%	3 038	75.4%	4 029	.3%	439	10.9%	-	-
Interest on Arrear Debtor Accounts	1 650	2.9%	933	1.6%	904	1.6%	53 237	93.9%	56 724	4.4%	679	1.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35 894)	(16.8%)	8 358	3.9%	9 771	4.6%	231 912	108.3%	214 147	16.7%	7 980	3.7%	-	-
Total By Income Source	90 589	7.1%	46 105	3.6%	52 838	4.1%	1 091 204	85.2%	1 280 736	100.0%	50 860	4.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 842)	(6.6%)	4 168	7.1%	5 368	9.2%	52 739	90.3%	58 432	4.6%	-	-	-	-
Commercial	36 993	26.6%	10 200	7.3%	16 247	11.7%	75 373	54.3%	138 813	10.8%	32	-	-	-
Households	62 516	5.8%	29 295	2.7%	28 775	2.7%	950 360	88.7%	1 070 946	83.6%	37 832	3.5%	-	-
Other	(5 078)	(40.5%)	2 443	19.5%	2 448	19.5%	12 732	101.5%	12 545	1.0%	12 996	103.6%	-	-
Total By Customer Group	90 589	7.1%	46 105	3.6%	52 838	4.1%	1 091 204	85.2%	1 280 736	100.0%	50 860	4.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 164	15.5%	34 493	18.4%	67 529	36.0%	56 487	30.1%	187 674	74.5%
Bulk Water	6 911	26.8%	6 911	26.8%	6 911	26.8%	5 038	19.5%	25 771	10.2%
PAYE deductions	8 782	100.0%	-	-	-	-	-	-	8 782	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 151	100.0%	-	-	-	-	-	-	7 151	2.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 247	93.2%	1 330	6.1%	95	.4%	62	.3%	21 735	8.6%
Auditor-General	732	100.0%	-	-	-	-	-	-	732	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	72 988	29.0%	42 735	17.0%	74 536	29.6%	61 587	24.5%	251 845	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr B.E Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	75 347	25 191	33.4%	22 881	30.4%	48 071	63.8%	22 041	61.5%	3.8%
Property rates	18 325	5 007	27.3%	5 533	30.2%	10 540	57.5%	4 357	53.5%	27.0%
Property rates - penalties and collection charges	3 136	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 347	3 742	22.9%	3 390	20.7%	7 132	43.6%	2 879	41.5%	17.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 759	362	20.6%	361	20.5%	723	41.1%	353	42.3%	2.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	855	290	33.9%	311	36.3%	600	70.2%	232	22.9%	33.6%
Interest earned - external investments	1 420	-	-	155	10.9%	155	10.9%	371	42.1%	(58.3%)
Interest earned - outstanding debtors	-	845	-	-	-	845	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	190	190	99.8%	100	52.6%	290	152.4%	28	9.1%	261.9%
Licences and permits	538	256	47.6%	286	53.2%	542	100.7%	133	172.3%	116.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	31 368	14 299	45.6%	12 383	39.5%	26 682	85.1%	13 599	107.3%	(8.9%)
Other own revenue	1 409	200	14.2%	361	25.6%	561	39.8%	90	2.4%	301.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 447	15 440	20.7%	16 317	21.9%	31 757	42.7%	16 636	41.9%	(1.9%)
Employee related costs	30 301	7 676	25.3%	9 137	30.2%	16 813	55.5%	8 870	49.4%	3.0%
Remuneration of councillors	3 722	796	21.4%	797	21.4%	1 594	42.8%	796	-	.1%
Debt impairment	1 543	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 280	-	-	-	-	-	-	-	-	-
Finance charges	83	21	24.8%	37	45.0%	58	69.8%	1	1.4%	2 651.3%
Bulk purchases	10 911	4 457	40.8%	1 784	16.4%	6 241	57.2%	1 627	46.0%	9.7%
Other Materials	-	325	-	293	-	618	-	240	-	22.0%
Contracted services	880	1 071	121.7%	1 904	216.4%	2 975	338.1%	2 455	66.2%	(22.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 726	1 095	5.8%	2 363	12.6%	3 458	18.5%	2 645	25.8%	(10.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	900	9 750		6 564		16 314		5 405		
Transfers recognised - capital	15 247	-	-	102	.7%	102	.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 147	9 750		6 666		16 416		5 405		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 147	9 750		6 666		16 416		5 405		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 147	9 750		6 666		16 416		5 405		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 147	9 750		6 666		16 416		5 405		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	16 147	2 167	13.4%	2 905	18.0%	5 072	31.4%	3 755	19.9%	(22.6%)
National Government	15 247	2 167	14.2%	2 905	19.1%	5 072	33.3%	3 158	18.1%	(8.0%)
Provincial Government	-	-	-	-	-	-	-	597	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 247	2 167	14.2%	2 905	19.1%	5 072	33.3%	3 755	21.4%	(22.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 147	2 167	13.4%	2 905	18.0%	5 072	31.4%	3 755	19.9%	(22.6%)
Governance and Administration	650	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	-	-	-	-	-	-	-	-	-
Community and Public Safety	250	-	-	-	-	-	-	-	-	-
Community & Social Services	250	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 247	2 167	14.2%	2 104	13.8%	4 271	28.0%	1 809	10.5%	16.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 247	2 167	14.2%	2 104	13.8%	4 271	28.0%	1 809	10.8%	16.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	801	-	801	-	1 946	3 243.1%	(58.8%)
Electricity	-	-	-	801	-	801	-	1 946	3 243.1%	(58.8%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	75 066	33 318	44.4%	25 396	33.8%	58 713	78.2%	19 534	55.5%	30.0%
Property rates, penalties and collection charges	10 995	6 425	58.4%	8 816	80.2%	15 241	138.6%	1 487	111.7%	492.9%
Service charges	13 114	3 098	23.6%	2 307	17.6%	5 404	41.2%	2 876	47.7%	(19.8%)
Other revenue	2 922	4 702	160.9%	1 195	40.9%	5 897	201.8%	202	2.0%	492.5%
Government - operating	31 368	15 132	48.2%	9 802	31.2%	24 934	79.5%	3 599	58.8%	172.4%
Government - capital	15 247	3 500	23.0%	3 000	19.7%	6 500	42.6%	11 000	65.3%	(72.7%)
Interest	1 420	460	32.4%	277	19.5%	737	51.9%	371	40.6%	(25.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(63 512)	(17 198)	27.1%	(20 186)	31.8%	(37 383)	58.9%	(19 013)	47.2%	6.2%
Suppliers and employees	(63 429)	(17 198)	27.1%	(20 159)	31.8%	(37 356)	58.9%	(19 013)	49.8%	6.0%
Finance charges	(83)	-	-	(27)	32.5%	(27)	32.5%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 554	16 120	139.5%	5 210	45.1%	21 330	184.6%	522	118.6%	898.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(5 072)	33.3%	(3 746)	19.0%	(22.5%)
Capital assets	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(5 072)	33.3%	(3 746)	19.0%	(22.5%)
Net Cash from/(used) Investing Activities	(15 247)	(2 167)	14.2%	(2 905)	19.1%	(5 072)	33.3%	(3 746)	19.0%	(22.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(85)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(85)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(85)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 778)	13 953	(369.3%)	2 305	(61.0%)	16 258	(430.3%)	(3 225)	(91.1%)	(171.5%)
Cash/cash equivalents at the year begin:	9 698	7 538	77.7%	21 491	221.6%	7 538	77.7%	26 614	70.4%	(19.2%)
Cash/cash equivalents at the year end:	5 920	21 491	363.0%	23 796	402.0%	23 796	402.0%	23 389	200.7%	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	660	9.1%	538	7.4%	409	5.6%	5 634	77.8%	7 241	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	663	7.8%	653	7.7%	(881)	(10.3%)	8 090	94.9%	8 525	29.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	120	4.5%	93	3.5%	79	2.9%	2 403	89.1%	2 696	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61	12.4%	(71)	(14.5%)	26	5.2%	474	96.9%	490	1.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	2.0%	179	1.9%	171	1.8%	9 102	94.4%	9 640	33.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2	.3%	-	-	0	.1%	653	99.6%	656	2.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 694	5.8%	1 393	4.8%	(196)	(.7%)	26 356	90.1%	29 247	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	399	8.9%	580	13.0%	(957)	(21.5%)	4 438	99.5%	4 460	15.2%	-	-	-	-
Commercial	324	13.8%	137	5.8%	97	4.1%	1 788	76.2%	2 346	8.0%	-	-	-	-
Households	364	6.1%	207	3.5%	136	2.3%	5 252	88.1%	5 960	20.4%	-	-	-	-
Other	607	3.7%	469	2.8%	527	3.2%	14 878	90.3%	16 482	56.4%	-	-	-	-
Total By Customer Group	1 694	5.8%	1 393	4.8%	(196)	(.7%)	26 356	90.1%	29 247	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	158	98.9%	2	1.1%	0	-	0	-	160	100.0%
Total	158	98.9%	2	1.1%	0	-	0	-	160	100.0%

Contact Details

Municipal Manager	Mr Nkosi LCT	034 331 3041
Financial Manager	Ms Mhlophe S	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	192 547	46 283	24.0%	37 398	19.4%	83 680	43.5%	8 305	42.0%	350.3%
Property rates	17 977	3 989	22.2%	4 763	26.5%	8 752	48.7%	4 400	44.5%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	258	-	258	-	516	-	194	23.6%	33.2%
Service charges - other	1 171	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	235	20	8.4%	7	3.0%	27	11.4%	23	-	(69.4%)
Interest earned - external investments	4 237	721	17.0%	130	3.1%	851	20.1%	942	44.7%	(86.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	391	33	8.4%	22	5.6%	55	14.0%	40	18.5%	(44.6%)
Licences and permits	-	112	-	97	-	209	-	70	12.0%	37.4%
Agency services	-	3 979	-	3 456	-	7 435	-	1 345	2.0%	156.9%
Transfers recognised - operational	87 056	36 475	41.9%	28 378	32.6%	64 852	74.5%	1 221	543.6%	2 224.1%
Other own revenue	81 480	696	.9%	287	.4%	983	1.2%	71	16.9%	305.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 189	25 928	11.8%	25 919	11.8%	51 847	23.7%	19 595	31.9%	32.3%
Employee related costs	38 422	9 287	24.2%	7 131	18.6%	16 418	42.7%	6 282	33.8%	13.5%
Remuneration of councillors	9 332	2 931	31.4%	3 078	33.0%	6 008	64.4%	2 021	56.5%	52.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 600	-	-	-	-	-	-	-	-	-
Finance charges	-	442	-	1 711	-	2 153	-	-	-	(100.0%)
Bulk purchases	77 600	-	-	-	-	-	-	(37)	-	(100.0%)
Other Materials	507	21	4.2%	21	4.2%	42	8.4%	35	4.6%	(39.8%)
Contracted services	51 858	7 808	15.1%	8 741	16.9%	16 549	31.9%	5 855	119.2%	49.3%
Transfers and grants	6 174	-	-	-	-	-	-	-	-	-
Other expenditure	12 696	5 565	43.8%	5 201	41.0%	10 766	84.8%	5 441	21.1%	(4.4%)
Loss on disposal of PPE	-	(126)	-	36	-	(90)	-	-	-	(100.0%)
Surplus/(Deficit)	(26 642)	20 354		11 479		31 833		(11 290)		
Transfers recognised - capital	21 400	11 000	51.4%	10 839	50.6%	21 839	102.1%	10 000	67.9%	8.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 242)	31 354		22 318		53 672		(1 290)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 242)	31 354		22 318		53 672		(1 290)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 242)	31 354		22 318		53 672		(1 290)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 242)	31 354		22 318		53 672		(1 290)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	77 132	23 277	30.2%	27 476	35.6%	50 753	65.8%	10 853	17.8%	153.2%
National Government	12 492	10 745	86.0%	3 506	28.1%	14 250	114.1%	9 590	25.2%	(63.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 492	10 745	86.0%	3 506	28.1%	14 250	114.1%	9 590	25.2%	(63.4%)
Borrowing	32 000	3 364	10.5%	3 996	12.5%	7 360	23.0%	-	-	(100.0%)
Internally generated funds	32 641	9 169	28.1%	19 974	61.2%	29 143	89.3%	1 263	-	1 482.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 132	23 277	30.2%	27 476	35.6%	50 753	65.8%	10 853	17.8%	153.2%
Governance and Administration	1 252	1 339	106.9%	373	29.8%	1 712	136.7%	7	1.3%	5 437.9%
Executive & Council	900	591	65.6%	-	-	591	65.6%	-	-	-
Budget & Treasury Office	141	-	-	-	-	-	-	-	-	-
Corporate Services	212	748	353.7%	373	176.1%	1 121	529.9%	7	7.2%	5 437.9%
Community and Public Safety	280	-	-	-	-	-	-	-	-	-
Community & Social Services	280	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 600	21 938	29.0%	27 103	35.9%	49 041	64.9%	10 135	19.3%	167.4%
Planning and Development	75 600	21 938	29.0%	27 103	35.9%	49 041	64.9%	10 135	19.3%	167.4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	711	23.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	711	23.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	251 954	58 091	23.1%	47 207	18.7%	105 298	41.8%	53 391	70.3%	(11.6%)
Property rates, penalties and collection charges	13 483	1 747	13.0%	8 284	61.4%	10 032	74.4%	8 483	87.5%	(2.3%)
Service charges	878	150	17.0%	95	10.8%	244	27.8%	67	14.8%	42.3%
Other revenue	127 968	6 646	5.2%	5 279	4.1%	11 926	9.3%	7 622	60.0%	(30.7%)
Government - operating	85 243	37 495	44.0%	27 898	32.7%	65 393	76.7%	26 277	71.3%	6.2%
Government - capital	21 400	11 000	51.4%	5 000	23.4%	16 000	74.8%	10 000	67.9%	(50.0%)
Interest	2 982	1 053	35.3%	650	21.8%	1 703	57.1%	942	50.9%	(31.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(145 082)	(24 406)	16.8%	(24 131)	16.6%	(48 537)	33.5%	(29 658)	65.2%	(18.6%)
Suppliers and employees	(140 042)	(24 406)	17.4%	(23 460)	16.8%	(47 866)	34.2%	(29 658)	65.2%	(20.9%)
Finance charges	(5 041)	-	-	(671)	13.3%	(671)	13.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	106 872	33 685	31.5%	23 076	21.6%	56 761	53.1%	23 733	81.7%	(2.8%)
Cash Flow from Investing Activities										
Receipts	-	(4 615)	-	36	-	(4 579)	-	5	(44.8%)	587.3%
Proceeds on disposal of PPE	-	-	-	36	-	36	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(4 615)	-	-	-	(4 615)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	5	.1%	(100.0%)
Payments	(52 824)	(23 277)	44.1%	(25 406)	48.1%	(48 683)	92.2%	(11 317)	28.9%	124.5%
Capital assets	(52 824)	(23 277)	44.1%	(25 406)	48.1%	(48 683)	92.2%	(11 317)	28.9%	124.5%
Net Cash from/(used) Investing Activities	(52 824)	(27 892)	52.8%	(25 370)	48.0%	(53 262)	100.8%	(11 312)	46.0%	124.3%
Cash Flow from Financing Activities										
Receipts	-	(2 073)	-	-	-	(2 073)	-	(1 465)	(16.8%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2 073)	-	-	-	(2 073)	-	(1 465)	-	(100.0%)
Payments	(5 803)	-	-	(279)	4.8%	(279)	4.8%	-	-	(100.0%)
Repayment of borrowing	(5 803)	-	-	(279)	4.8%	(279)	4.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 803)	(2 073)	35.7%	(279)	4.8%	(2 352)	40.5%	(1 465)	(20.0%)	(80.9%)
Net Increase/(Decrease) in cash held	48 244	3 721	7.7%	(2 574)	(5.3%)	1 147	2.4%	10 957	68.9%	(123.5%)
Cash/cash equivalents at the year begin:	12 904	-	-	3 721	28.8%	-	-	468	-	694.7%
Cash/cash equivalents at the year end:	61 148	3 721	6.1%	1 147	1.9%	1 147	1.9%	11 425	21.4%	(90.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	536	100.0%	-	-	-	-	-	-	536	31.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	338	100.0%	-	-	-	-	-	-	338	19.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	356	41.8%	252	29.6%	244	28.6%	852	49.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	873	50.6%	356	20.6%	252	14.6%	244	14.1%	1 726	100.0%

Contact Details

Municipal Manager	Mr W.B Nkosi	034 621 2666
Financial Manager	Mrs Danisile Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	189 318	84 816	44.8%	90 492	47.8%	175 308	92.6%	90 903	96.8%	(.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 278	5 699	20.2%	5 787	20.5%	11 486	40.6%	5 656	38.7%	2.3%
Service charges - sanitation revenue	-	337	-	1 363	-	1 700	-	1 228	-	11.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	6	-	3	-	9	-	56	-	(94.6%)
Interest earned - external investments	4 552	979	21.5%	1 236	27.2%	2 216	48.7%	1 445	56.9%	(14.4%)
Interest earned - outstanding debtors	4 057	1 399	34.5%	1 507	37.2%	2 906	71.6%	1 145	52.1%	31.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	151 895	76 394	50.3%	65 928	43.4%	142 322	93.7%	75 642	101.6%	(12.8%)
Other own revenue	537	2	.3%	14 667	2 731.3%	14 669	2 731.7%	5 732	1 669.6%	155.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 651	46 191	19.9%	57 850	25.0%	104 040	44.9%	58 726	42.8%	(1.5%)
Employee related costs	86 018	20 585	23.9%	20 668	24.0%	41 253	48.0%	20 140	47.7%	2.6%
Remuneration of councillors	5 944	1 850	31.1%	1 411	23.7%	3 261	54.9%	1 150	41.6%	22.7%
Debt impairment	-	-	-	2 842	-	2 842	-	3 902	27.9%	(27.2%)
Depreciation and asset impairment	33 178	8 295	25.0%	8 295	25.0%	16 589	50.0%	11 442	37.1%	(27.5%)
Finance charges	764	777	101.7%	70	9.2%	847	110.9%	-	-	(100.0%)
Bulk purchases	17 263	1 409	8.2%	5 749	33.3%	7 159	41.5%	3 995	25.8%	43.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 514	3 274	14.5%	5 513	24.5%	8 787	39.0%	8 891	72.7%	(38.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	65 969	10 001	15.2%	13 302	20.2%	23 302	35.3%	9 206	41.3%	44.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 333)	38 625		32 642		71 267		32 177		
Transfers recognised - capital	-	-	-	12 586	-	12 586	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	348	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 985)	38 625		45 228		83 853		32 177		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 985)	38 625		45 228		83 853		32 177		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 985)	38 625		45 228		83 853		32 177		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 985)	38 625		45 228		83 853		32 177		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	127 206	14 264	11.2%	48 584	38.2%	62 849	49.4%	27 012	41.8%	79.9%
National Government	126 858	14 178	11.2%	48 566	38.3%	62 744	49.5%	27 004	41.8%	79.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 858	14 178	11.2%	48 566	38.3%	62 744	49.5%	27 004	41.8%	79.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	348	86	24.7%	19	5.3%	105	30.1%	8	5.4%	130.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 206	14 264	11.2%	48 584	38.2%	62 849	49.4%	27 012	41.8%	79.9%
Governance and Administration	348	86	24.7%	19	5.3%	105	30.1%	8	5.4%	130.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	48	32.0%	10	6.6%	58	38.5%	8	5.4%	22.5%
Corporate Services	198	38	19.2%	9	4.4%	47	23.6%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	126 858	14 178	11.2%	48 566	38.3%	62 744	49.5%	27 004	41.8%	79.8%
Electricity	126 858	-	-	-	-	-	-	-	-	-
Water	-	14 178	-	48 566	-	62 744	-	27 004	41.8%	79.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	303 771	95 596	31.5%	109 807	36.1%	205 403	67.6%	85 366	74.4%	28.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	17 079	4 342	25.4%	4 690	27.5%	9 033	52.9%	4 711	39.2%	(.4%)
Other revenue	537	2 778	517.3%	6 217	1 157.7%	8 995	1 675.0%	2 834	2 287.0%	119.3%
Government - operating	152 295	64 335	42.2%	50 297	33.0%	114 632	75.3%	41 284	69.9%	21.8%
Government - capital	126 858	23 544	18.6%	47 400	37.4%	70 944	55.9%	36 000	77.2%	31.7%
Interest	7 002	597	8.5%	1 203	17.2%	1 800	25.7%	537	39.4%	124.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 460)	(71 226)	31.9%	(51 459)	23.0%	(122 685)	54.9%	(46 178)	56.0%	11.4%
Suppliers and employees	(222 696)	(70 462)	31.6%	(51 459)	23.1%	(121 921)	54.7%	(46 178)	56.2%	11.4%
Finance charges	(764)	(764)	100.0%	-	-	(764)	100.0%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 312	24 370	30.3%	58 348	72.7%	82 718	103.0%	39 188	108.9%	48.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(127 206)	(3 881)	3.1%	(41 335)	32.5%	(45 216)	35.5%	(35 270)	47.9%	17.2%
Capital assets	(127 206)	(3 881)	3.1%	(41 335)	32.5%	(45 216)	35.5%	(35 270)	47.9%	17.2%
Net Cash from/(used) Investing Activities	(127 206)	(3 881)	3.1%	(41 335)	32.5%	(45 216)	35.5%	(35 270)	48.0%	17.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 894)	20 490	(43.7%)	17 012	(36.3%)	37 502	(80.0%)	3 918	(293.3%)	334.2%
Cash/cash equivalents at the year begin:	21 009	54 079	257.4%	74 569	354.9%	54 079	257.4%	69 725	721.2%	6.9%
Cash/cash equivalents at the year end:	(25 886)	74 569	(288.1%)	91 581	(353.8%)	91 581	(353.8%)	73 644	(489.5%)	24.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 589	5.2%	1 621	3.2%	1 529	3.1%	44 308	88.5%	50 046	72.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	691	4.1%	587	3.5%	545	3.2%	15 106	89.2%	16 929	24.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.8%	17	.8%	17	.8%	2 046	97.6%	2 098	3.0%	-	-	-	-
Total By Income Source	3 297	4.8%	2 225	3.2%	2 091	3.0%	61 461	89.0%	69 073	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 072	22.8%	261	5.6%	185	3.9%	3 182	67.7%	4 700	6.8%	-	-	-	-
Commercial	178	6.2%	133	4.6%	118	4.1%	2 434	85.0%	2 863	4.1%	-	-	-	-
Households	2 048	3.3%	1 831	3.0%	1 788	2.9%	55 844	90.8%	61 510	89.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 297	4.8%	2 225	3.2%	2 091	3.0%	61 461	89.0%	69 073	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	1 644	8.0%	18 995	92.0%	20 639	63.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 151	9.6%	2 853	23.7%	8 016	66.7%	12 021	36.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	1 151	3.5%	4 497	13.8%	27 011	82.7%	32 660	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	125 707	41 398	32.9%	39 657	31.5%	81 055	64.5%	26 850	38.1%	47.7%
Property rates	20 313	3 367	16.6%	10 678	52.6%	14 045	69.1%	1 989	70.9%	436.7%
Property rates - penalties and collection charges	-	1 442	-	1 995	-	3 437	-	791	-	152.4%
Service charges - electricity revenue	18 829	2 935	15.6%	2 573	13.7%	5 508	29.3%	2 276	30.4%	13.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 074	-	-	-	-	-	-	502	8.4%	(100.0%)
Service charges - other	-	2 475	-	1 758	-	4 233	-	542	-	224.2%
Rental of facilities and equipment	1 586	1 393	87.8%	56	3.5%	1 448	91.3%	12	89.7%	356.5%
Interest earned - external investments	480	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	352	-	171	-	523	-	47	-	265.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 804	60	1.6%	65	1.7%	126	3.3%	27	22.5%	144.9%
Licences and permits	954	230	24.1%	187	19.5%	416	43.6%	258	81.7%	(27.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 621	29 100	40.1%	22 024	30.3%	51 124	70.4%	20 386	29.4%	8.0%
Other own revenue	1 046	44	4.2%	149	14.3%	193	18.5%	21	3.3%	623.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	123 998	31 446	25.4%	24 548	19.8%	55 994	45.2%	14 467	20.7%	69.7%
Employee related costs	50 248	17 476	34.8%	12 287	24.5%	29 764	59.2%	7 023	15.0%	75.0%
Remuneration of councillors	5 464	3 000	54.9%	1 386	25.4%	4 387	80.3%	951	23.2%	45.7%
Debt impairment	10 907	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 254	-	-	-	-	-	-	24	.3%	(100.0%)
Finance charges	150	174	115.7%	79	52.5%	252	168.2%	182	152.0%	(56.8%)
Bulk purchases	18 163	5 848	32.2%	4 692	25.8%	10 540	58.0%	2 819	42.8%	66.5%
Other Materials	2 500	-	-	-	-	-	-	-	-	-
Contracted services	7 763	4 394	56.6%	4 944	63.7%	9 339	120.3%	2 877	65.1%	71.8%
Transfers and grants	-	-	-	440	-	440	-	-	-	(100.0%)
Other expenditure	21 549	553	2.6%	719	3.3%	1 272	5.9%	590	11.0%	21.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 710	9 952		15 109		25 061		12 383		
Transfers recognised - capital	-	14 114	-	9 884	-	23 998	-	33 038	147.9%	(70.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 710	24 066		24 993		49 059		45 421		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 710	24 066		24 993		49 059		45 421		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 710	24 066		24 993		49 059		45 421		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 710	24 066		24 993		49 059		45 421		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	41 414	9 563	23.1%	14 392	34.8%	23 955	57.8%	21 086	77.0%	(31.7%)
National Government	41 414	9 563	23.1%	14 392	34.8%	23 955	57.8%	21 086	77.5%	(31.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 414	9 563	23.1%	14 392	34.8%	23 955	57.8%	21 086	77.5%	(31.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 414	9 563	23.1%	14 392	34.8%	23 955	57.8%	21 086	77.0%	(31.7%)
Governance and Administration	1 240	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 240	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 874	4 135	15.4%	6 066	22.6%	10 201	38.0%	7 329	75.6%	(17.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 874	4 135	15.4%	6 066	22.6%	10 201	38.0%	7 329	75.6%	(17.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 300	5 428	40.8%	8 326	62.6%	13 753	103.4%	13 757	79.0%	(39.5%)
Electricity	13 300	5 428	40.8%	8 326	62.6%	13 753	103.4%	13 757	79.0%	(39.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	165 381	57 825	35.0%	59 018	35.7%	116 844	70.7%	35 455	65.0%	66.5%
Property rates, penalties and collection charges	20 313	1 164	5.7%	5 257	25.9%	6 421	31.6%	4 018	82.6%	30.9%
Service charges	24 903	3 327	13.4%	2 939	11.8%	6 267	25.2%	2 733	42.3%	7.5%
Other revenue	6 890	4 410	64.0%	12 011	174.3%	16 421	238.3%	4 970	506.0%	141.7%
Government - operating	73 121	33 642	46.0%	25 169	34.4%	58 811	80.4%	1 120	41.8%	2 147.2%
Government - capital	39 674	15 000	37.8%	13 550	34.2%	28 550	72.0%	22 134	65.6%	(38.8%)
Interest	480	282	58.8%	92	19.1%	374	77.9%	12	30.5%	658.9%
Dividends	-	-	-	-	-	-	-	467	-	(100.0%)
Payments	(107 275)	(46 059)	42.9%	(54 769)	51.1%	(100 828)	94.0%	(18 813)	62.3%	191.1%
Suppliers and employees	(107 125)	(46 042)	43.0%	(54 725)	51.1%	(100 767)	94.1%	(16 584)	60.2%	230.0%
Finance charges	(150)	(17)	11.1%	(45)	29.8%	(61)	40.9%	(9)	23.4%	393.5%
Transfers and grants	-	-	-	-	-	-	-	(2 220)	-	(100.0%)
Net Cash from/(used) Operating Activities	58 106	11 766	20.2%	4 249	7.3%	16 015	27.6%	16 642	72.5%	(74.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(16 575)	41.8%	(19 473)	70.7%	(26.1%)
Capital assets	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(16 575)	41.8%	(19 473)	70.7%	(26.1%)
Net Cash from/(used) Investing Activities	(39 674)	(2 183)	5.5%	(14 392)	36.3%	(16 575)	41.8%	(19 473)	70.7%	(26.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 432	9 583	52.0%	(10 143)	(55.0%)	(560)	(3.0%)	(2 831)	50.5%	258.3%
Cash/cash equivalents at the year begin:	14	2 794	19 589.7%	12 378	86 775.4%	2 794	19 589.7%	1 193	-	937.1%
Cash/cash equivalents at the year end:	18 446	12 378	67.1%	2 235	12.1%	2 235	12.1%	(1 637)	50.0%	(236.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 082	18.9%	561	9.8%	(366)	(6.4%)	4 449	77.7%	5 727	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 088	2.7%	928	2.3%	(16)	-	37 571	94.9%	39 570	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	686	.8%	665	.8%	9	-	79 982	98.3%	81 342	64.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	2 856	2.3%	2 154	1.7%	(373)	(.3%)	122 003	96.3%	126 640	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	415	2.6%	471	2.9%	-	-	15 231	94.5%	16 118	12.7%	-	-	-	-
Commercial	1 306	7.9%	748	4.5%	(381)	(2.3%)	14 923	89.9%	16 596	13.1%	-	-	-	-
Households	958	1.1%	764	.9%	8	-	86 666	98.0%	88 396	69.8%	-	-	-	-
Other	177	3.2%	171	3.1%	-	-	5 183	93.7%	5 531	4.4%	-	-	-	-
Total By Customer Group	2 856	2.3%	2 154	1.7%	(373)	(.3%)	122 003	96.3%	126 640	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	19	.9%	0	-	0	-	2 022	99.1%	2 042	16.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	728	7.5%	408	4.2%	236	2.4%	8 351	85.9%	9 724	76.0%
Auditor-General	157	24.3%	488	75.7%	-	-	-	-	646	5.0%
Other	-	-	-	-	-	-	376	100.0%	376	2.9%
Total	905	7.1%	897	7.0%	236	1.8%	10 750	84.1%	12 788	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	227 291	72 503	31.9%	9 990	4.4%	82 493	36.3%	63 477	60.7%	(84.3%)
Property rates	36 826	6 033	16.4%	3 694	10.0%	9 727	26.4%	10 213	40.5%	(63.8%)
Property rates - penalties and collection charges	-	0	-	0	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	37 385	9 179	24.6%	3 288	8.8%	12 467	33.3%	8 250	47.5%	(60.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 523	2 791	26.5%	887	8.4%	3 678	34.9%	2 542	50.7%	(65.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	455	104	22.9%	79	17.4%	183	40.3%	179	48.7%	(55.8%)
Interest earned - external investments	1 549	458	29.6%	56	3.6%	514	33.2%	226	39.4%	(75.2%)
Interest earned - outstanding debtors	8 096	1 779	22.0%	806	10.0%	2 585	31.9%	2 041	59.3%	(60.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	491	3	.5%	4	.8%	7	1.3%	21	12.3%	(82.1%)
Licences and permits	1 566	343	21.9%	120	7.7%	463	29.6%	359	48.6%	(66.6%)
Agency services	790	184	23.3%	75	9.5%	259	32.8%	131	35.3%	(43.1%)
Transfers recognised - operational	128 283	51 400	40.1%	945	.7%	52 345	40.8%	39 268	72.2%	(97.6%)
Other own revenue	1 327	228	17.1%	35	2.7%	263	19.8%	246	56.1%	(85.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	263 912	52 639	19.9%	24 069	9.1%	76 707	29.1%	44 115	41.8%	(45.4%)
Employee related costs	89 103	20 430	22.9%	6 599	7.4%	27 028	30.3%	17 701	47.0%	(62.7%)
Remuneration of councillors	9 864	1 703	17.3%	632	6.4%	2 335	23.7%	2 082	47.6%	(69.7%)
Debt impairment	15 707	-	-	1 309	8.3%	1 309	8.3%	2 682	50.0%	(51.2%)
Depreciation and asset impairment	12 742	3 185	25.0%	1 062	8.3%	4 247	33.3%	2 342	50.0%	(54.7%)
Finance charges	2 660	508	19.1%	71	2.7%	579	21.8%	121	7.9%	(41.3%)
Bulk purchases	28 812	2 709	9.4%	7 533	26.1%	10 242	35.5%	5 336	48.4%	41.2%
Other Materials	12 930	609	4.7%	299	2.3%	909	7.0%	1 284	16.4%	(76.7%)
Contracted services	21 998	6 640	30.2%	580	2.6%	7 220	32.8%	3 720	31.8%	(84.4%)
Transfers and grants	2 544	-	-	-	-	-	-	-	-	-
Other expenditure	67 551	16 854	25.0%	5 985	8.9%	22 839	33.8%	8 846	44.6%	(32.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 620)	19 864		(14 079)		5 786		19 362		
Transfers recognised - capital	34 904	6 579	18.8%	2 468	7.1%	9 047	25.9%	12 170	68.6%	(79.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 716)	26 444		(11 611)		14 833		31 533		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 716)	26 444		(11 611)		14 833		31 533		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 716)	26 444		(11 611)		14 833		31 533		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 716)	26 444		(11 611)		14 833		31 533		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	67 471	4 935	7.3%	7 680	11.4%	12 615	18.7%	9 961	34.2%	(22.9%)
National Government	34 904	4 935	14.1%	5 384	15.4%	10 319	29.6%	9 133	57.7%	(41.0%)
Provincial Government	-	-	-	2 250	-	2 250	-	636	-	253.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 904	4 935	14.1%	7 634	21.9%	12 569	36.0%	9 769	59.7%	(21.9%)
Borrowing	24 600	-	-	-	-	-	-	-	-	-
Internally generated funds	7 967	-	-	46	.6%	46	.6%	192	4.1%	(76.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 471	4 935	7.3%	7 680	11.4%	12 615	18.7%	9 961	34.2%	(22.9%)
Governance and Administration	16 217	-	-	-	-	-	-	192	5.9%	(100.0%)
Executive & Council	39	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	16 179	-	-	-	-	-	-	33	.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	159	-	(100.0%)
Community and Public Safety	5 034	4 380	87.0%	6 226	123.7%	10 606	210.7%	4 092	37.3%	52.1%
Community & Social Services	974	3 135	321.9%	822	84.4%	3 957	406.3%	2 316	58.7%	(64.5%)
Sport And Recreation	-	1 245	-	3 154	-	4 399	-	1 777	21.1%	77.5%
Public Safety	4 060	-	-	-	-	-	-	-	-	-
Housing	-	-	-	2 250	-	2 250	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 430	555	1.5%	853	2.3%	1 408	3.9%	4 383	30.4%	(80.5%)
Planning and Development	26 830	387	1.4%	-	-	387	1.4%	636	4.7%	(100.0%)
Road Transport	9 600	167	1.7%	853	8.9%	1 021	10.6%	3 747	50.3%	(77.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 790	-	-	601	6.1%	601	6.1%	1 294	56.6%	(53.5%)
Electricity	9 750	-	-	601	6.2%	601	6.2%	1 294	60.7%	(53.5%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	40	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	249 667	121 319	48.6%	12 190	4.9%	133 509	53.5%	80 677	71.2%	(84.9%)
Property rates, penalties and collection charges	28 079	6 043	21.5%	3 694	13.2%	9 737	34.7%	11 095	74.4%	(66.7%)
Service charges	45 055	11 271	25.0%	4 175	9.3%	15 446	34.3%	10 560	52.9%	(60.5%)
Other revenue	4 910	303	6.2%	309	6.3%	613	12.5%	2 664	110.2%	(88.4%)
Government - operating	127 075	102 380	80.6%	681	5%	103 061	81.1%	38 705	73.7%	(98.2%)
Government - capital	34 904	-	-	2 468	7.1%	2 468	7.1%	17 500	84.0%	(85.9%)
Interest	9 645	1 320	13.7%	862	8.9%	2 183	22.6%	153	11.2%	464.3%
Dividends	-	2	-	-	-	2	-	-	-	-
Payments	(204 680)	(20 462)	10.0%	(21 602)	10.6%	(42 064)	20.6%	(73 145)	89.2%	(70.5%)
Suppliers and employees	(200 245)	(20 462)	10.2%	(21 532)	10.8%	(41 993)	21.0%	(73 024)	93.4%	(70.5%)
Finance charges	(1 892)	-	-	(71)	3.7%	(71)	3.7%	(121)	7.4%	(41.3%)
Transfers and grants	(2 544)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 987	100 858	224.2%	(9 412)	(20.9%)	91 445	203.3%	7 532	(21.3%)	(225.0%)
Cash Flow from Investing Activities										
Receipts	-	(5 542)	-	-	-	(5 542)	-	22 069	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	9 458	-	-	-	9 458	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	22 069	-	(100.0%)
Decrease (increase) in non-current investments	-	(15 000)	-	-	-	(15 000)	-	-	-	-
Payments	(43 621)	(34)	.1%	(3 154)	7.2%	(3 188)	7.3%	(9 772)	60.0%	(67.7%)
Capital assets	(43 621)	(34)	.1%	(3 154)	7.2%	(3 188)	7.3%	(9 772)	60.0%	(67.7%)
Net Cash from/(used) Investing Activities	(43 621)	(5 576)	12.8%	(3 154)	7.2%	(8 730)	20.0%	12 297	(113.5%)	(125.6%)
Cash Flow from Financing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	422	(13.0%)	-	-	422	(13.0%)	(193)	6.8%	(100.0%)
Repayment of borrowing	(3 250)	422	(13.0%)	-	-	422	(13.0%)	(193)	6.8%	(100.0%)
Net Cash from/(used) Financing Activities	1 750	422	24.1%	-	-	422	24.1%	(193)	(8.8%)	(100.0%)
Net Increase/(Decrease) in cash held	3 116	95 704	3 071.8%	(12 566)	(403.3%)	83 138	2 668.5%	19 637	336.4%	(164.0%)
Cash/cash equivalents at the year begin:	1 604	-	-	95 704	5 967.1%	-	-	14 491	16.4%	560.4%
Cash/cash equivalents at the year end:	4 719	95 704	2 027.9%	83 138	1 761.6%	83 138	1 761.6%	34 128	175.5%	143.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 768	100.0%	-	-	-	-	-	-	2 768	55.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 239	93.8%	80	6.1%	-	-	1	.1%	1 320	26.7%
Auditor-General	470	54.4%	394	45.6%	-	-	-	-	865	17.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 477	90.4%	475	9.6%	-	-	1	-	4 953	100.0%

Contact Details

Municipal Manager	Mr Musa Nxumalo	034 413 1223
Financial Manager	Mr Johannes Nkosi	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	517 105	107 410	20.8%	152 305	29.5%	259 715	50.2%	47 111	26.5%	223.3%
Property rates	71 974	18 076	25.1%	17 539	24.4%	35 615	49.5%	11 689	43.1%	50.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	182 487	23 712	13.0%	60 296	33.0%	84 008	46.0%	20 788	29.7%	190.1%
Service charges - water revenue	39 102	8 694	22.2%	7 892	20.2%	16 585	42.4%	5 623	42.4%	40.3%
Service charges - sanitation revenue	19 565	6 785	34.7%	6 693	34.2%	13 478	68.9%	1 489	22.6%	349.5%
Service charges - refuse revenue	15 689	5 057	32.2%	4 482	28.6%	9 539	60.8%	2 504	30.9%	79.0%
Service charges - other	-	23 744	-	-	-	23 744	-	(1)	-	(100.0%)
Rental of facilities and equipment	3 835	3 135	81.7%	215	5.6%	3 350	87.4%	1 632	126.6%	(86.8%)
Interest earned - external investments	-	-	-	1 838	-	1 838	-	54	13.6%	3 329.6%
Interest earned - outstanding debtors	-	-	-	2	-	2	-	2 447	73 375.9%	(99.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 227	305	24.9%	530	43.2%	835	68.0%	185	35.7%	186.6%
Licences and permits	4 825	995	20.6%	1 033	21.4%	2 028	42.0%	496	39.4%	108.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	154 294	1 456	.9%	55 313	35.8%	56 770	36.8%	-	-	(100.0%)
Other own revenue	24 107	15 451	64.1%	(3 528)	(14.6%)	11 923	49.5%	205	32.6%	(1 817.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 078	80 616	14.9%	115 762	21.4%	196 378	36.4%	122 869	40.6%	(5.8%)
Employee related costs	147 553	12 977	8.8%	42 463	28.8%	55 441	37.6%	13 528	16.3%	213.9%
Remuneration of councillors	21 532	-	-	-	-	-	-	-	-	-
Debt impairment	7 283	-	-	-	-	-	-	(62 372)	-	(100.0%)
Depreciation and asset impairment	61 600	-	-	-	-	-	-	161 345	334.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	45 458	-	9 744	-	55 202	-	11 955	10.8%	(18.5%)
Other Materials	-	3 139	-	8 773	-	11 913	-	(13)	2.4%	(69 471.4%)
Contracted services	-	6 512	-	32 590	-	39 101	-	(991)	3.2%	(3 390.1%)
Transfers and grants	36 434	157	.4%	-	-	157	.4%	5	3.6%	(100.0%)
Other expenditure	265 677	12 346	4.6%	22 191	8.4%	34 537	13.0%	(589)	1.4%	(3 869.7%)
Loss on disposal of PPE	-	27	-	-	-	27	-	-	-	-
Surplus/(Deficit)	(22 973)	26 794		36 543		63 337		(75 758)		
Transfers recognised - capital	-	133	-	15 000	-	15 133	-	65 325	-	(77.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 973)	26 927		51 543		78 470		(10 433)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 973)	26 927		51 543		78 470		(10 433)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 973)	26 927		51 543		78 470		(10 433)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22 973)	26 927		51 543		78 470		(10 433)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	41 284	6 524	15.8%	7 871	19.1%	14 395	34.9%	2 894	-	171.9%
National Government	36 434	6 524	17.9%	7 871	21.6%	14 395	39.5%	2 894	-	171.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 434	6 524	17.9%	7 871	21.6%	14 395	39.5%	2 894	-	171.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 850	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 284	6 524	15.8%	7 871	19.1%	14 395	34.9%	2 894	-	171.9%
Governance and Administration	1 150	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	-	-	-
Corporate Services	900	-	-	-	-	-	-	-	-	-
Community and Public Safety	450	-	-	-	-	-	-	-	-	-
Community & Social Services	150	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 434	6 524	17.9%	7 871	21.6%	14 395	39.5%	2 173	-	262.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	36 434	6 524	17.9%	7 871	21.6%	14 395	39.5%	2 173	-	262.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 250	-	-	-	-	-	-	722	-	(100.0%)
Electricity	3 000	-	-	-	-	-	-	722	-	(100.0%)
Water	250	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	514 353	125 497	24.4%	172 987	33.6%	298 484	58.0%	141 703	53.4%	22.1%
Property rates, penalties and collection charges	71 974	17 691	24.6%	17 539	24.4%	35 229	48.9%	18 086	52.3%	(3.0%)
Service charges	239 860	55 033	22.9%	63 109	26.3%	118 142	49.3%	49 966	41.0%	26.3%
Other revenue	9 945	11 647	117.1%	10 185	102.4%	21 832	219.5%	770	3.8%	1 222.0%
Government - operating	154 294	5 912	3.8%	65 313	42.3%	71 225	46.2%	39 131	70.8%	66.9%
Government - capital	36 434	25 628	70.3%	15 000	41.2%	40 628	111.5%	26 157	77.9%	(42.7%)
Interest	1 846	9 587	519.3%	1 840	99.7%	11 427	619.0%	7 593	1 236.3%	(75.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(477 920)	(107 734)	22.5%	(113 103)	23.7%	(220 837)	46.2%	(98 834)	33.8%	14.4%
Suppliers and employees	(477 242)	(107 693)	22.6%	(113 103)	23.7%	(220 796)	46.3%	(98 834)	35.2%	14.4%
Finance charges	(578)	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	(41)	40.9%	-	-	(41)	40.9%	-	-	-
Net Cash from/(used) Operating Activities	36 432	17 763	48.8%	59 884	164.4%	77 648	213.1%	42 869	201.7%	39.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 434)	-	-	(5 069)	13.9%	(5 069)	13.9%	(18 882)	-	(73.2%)
Capital assets	(36 434)	-	-	(5 069)	13.9%	(5 069)	13.9%	(18 882)	-	(73.2%)
Net Cash from/(used) Investing Activities	(36 434)	-	-	(5 069)	13.9%	(5 069)	13.9%	(18 882)	-	(73.2%)
Cash Flow from Financing Activities										
Receipts	-	(4 602)	-	-	-	(4 602)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4 602)	-	-	-	(4 602)	-	-	-	-
Payments	-	(212)	-	-	-	(212)	-	-	-	-
Repayment of borrowing	-	(212)	-	-	-	(212)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(4 814)	-	-	-	(4 814)	-	-	-	-
Net Increase/(Decrease) in cash held	(2)	12 949	(781 500.1%)	54 816	(3 308 135.5%)	67 765	(4 089 635.5%)	23 988	167.8%	128.5%
Cash/cash equivalents at the year begin:	11 709	-	-	12 949	110.6%	-	-	95 288	-	(86.4%)
Cash/cash equivalents at the year end:	11 707	12 949	110.6%	67 765	578.8%	67 765	578.8%	119 276	189.4%	(43.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 338	100.0%	-	-	-	-	-	-	14 338	21.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 574	100.0%	-	-	-	-	-	-	2 574	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 907	100.0%	-	-	-	-	-	-	1 907	2.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 833	100.0%	-	-	-	-	-	-	4 833	7.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43 999	100.0%	-	-	-	-	-	-	43 999	65.0%
Total	67 651	100.0%	-	-	-	-	-	-	67 651	100.0%

Contact Details

Municipal Manager	Mr BE Ntanzi	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	173 695	74 110	42.7%	61 617	35.5%	135 727	78.1%	57 134	73.3%	7.8%
Property rates	22 995	13 579	59.1%	2 848	12.4%	16 426	71.4%	2 898	72.4%	(1.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 018	-	-	-	-	-	-	-	-	-
Service charges - other	-	480	-	478	-	958	-	457	-	4.7%
Rental of facilities and equipment	246	50	20.4%	43	17.4%	93	37.8%	37	39.1%	15.9%
Interest earned - external investments	1 940	464	23.9%	358	18.5%	822	42.4%	0	9.7%	814 384.1%
Interest earned - outstanding debtors	1 100	983	89.3%	907	82.5%	1 890	171.8%	329	11.1%	175.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	324	102	31.3%	96	29.6%	198	60.9%	525	620.9%	(81.7%)
Licences and permits	888	215	24.2%	211	23.8%	426	48.0%	222	-	(4.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 909	58 205	40.7%	56 635	39.6%	114 839	80.4%	52 611	75.7%	7.6%
Other own revenue	1 273	33	2.6%	42	3.3%	75	5.9%	56	16.2%	(25.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 775	39 536	24.0%	114 349	69.4%	153 885	93.4%	43 663	53.8%	161.9%
Employee related costs	83 215	21 452	25.8%	26 792	32.2%	48 244	58.0%	27 570	92.1%	(2.8%)
Remuneration of councillors	14 822	3 420	23.1%	2 326	15.7%	5 746	38.8%	3 241	46.8%	(28.2%)
Debt impairment	1 736	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 916	-	-	3 569	72.6%	3 569	72.6%	-	-	(100.0%)
Finance charges	200	-	-	-	-	-	-	-	.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 540	1 200	26.4%	1 763	38.8%	2 962	65.3%	-	-	(100.0%)
Contracted services	24 051	4 255	17.7%	41 000	170.5%	45 255	188.2%	7 323	59.1%	459.9%
Transfers and grants	1 550	-	-	-	-	-	-	-	-	-
Other expenditure	29 745	9 208	31.0%	38 900	130.8%	48 108	161.7%	5 530	22.7%	603.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 920	34 574		(52 731)		(18 157)		13 471		
Transfers recognised - capital	46 286	11 944	25.8%	2 957	6.4%	14 901	32.2%	-	6.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 206	46 518		(49 774)		(3 256)		13 471		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55 206	46 518		(49 774)		(3 256)		13 471		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 206	46 518		(49 774)		(3 256)		13 471		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 206	46 518		(49 774)		(3 256)		13 471		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	55 206	8 569	15.5%	16 386	29.7%	24 955	45.2%	14 560	35.1%	12.5%
National Government	46 286	8 569	18.5%	16 386	35.4%	24 955	53.9%	13 591	35.2%	20.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 286	8 569	18.5%	16 386	35.4%	24 955	53.9%	13 591	35.2%	20.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 920	-	-	-	-	-	-	969	34.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 206	8 569	15.5%	16 386	29.7%	24 955	45.2%	14 560	35.1%	12.5%
Governance and Administration	420	-	-	-	-	-	-	490	100.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	7	-	(100.0%)
Budget & Treasury Office	30	-	-	-	-	-	-	-	172.2%	-
Corporate Services	390	-	-	-	-	-	-	482	54.2%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	479	16.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	479	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 786	8 569	15.6%	16 386	29.9%	24 955	45.5%	13 591	34.6%	20.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 786	8 569	15.6%	16 386	29.9%	24 955	45.5%	13 591	35.2%	20.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	210 707	101 989	48.4%	127 996	60.7%	229 984	109.1%	71 517	69.7%	79.0%
Property rates, penalties and collection charges	16 326	3 384	20.7%	8 954	54.8%	12 338	75.6%	8 546	62.6%	4.8%
Service charges	686	353	51.5%	203	29.6%	556	81.0%	-	-	(100.0%)
Other revenue	2 559	24 413	954.0%	47 469	1 855.0%	71 882	2 809.0%	963	50.5%	4 831.5%
Government - operating	142 909	60 375	42.2%	46 012	32.2%	106 387	74.4%	43 179	75.5%	6.6%
Government - capital	46 286	13 000	28.1%	25 000	54.0%	38 000	82.1%	18 500	61.7%	35.1%
Interest	1 940	464	23.9%	358	18.5%	822	42.4%	329	44.8%	8.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(158 123)	(71 379)	45.1%	(93 763)	59.3%	(165 142)	104.4%	(45 700)	60.3%	105.2%
Suppliers and employees	(156 373)	(71 379)	45.6%	(93 763)	60.0%	(165 142)	105.6%	(45 700)	60.4%	105.2%
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 550)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 584	30 610	58.2%	34 233	65.1%	64 843	123.3%	25 817	92.8%	32.6%
Cash Flow from Investing Activities										
Receipts	-	1 437	-	4 558	-	5 995	-	2 120	-	115.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	1 437	-	4 558	-	5 995	-	2 120	-	115.0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 206)	(9 517)	17.2%	(18 392)	33.3%	(27 909)	50.6%	(16 355)	41.6%	12.5%
Capital assets	(55 206)	(9 517)	17.2%	(18 392)	33.3%	(27 909)	50.6%	(16 355)	41.6%	12.5%
Net Cash from/(used) Investing Activities	(55 206)	(8 080)	14.6%	(13 834)	25.1%	(21 914)	39.7%	(14 234)	36.0%	(2.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 622)	22 530	(859.4%)	20 399	(778.1%)	42 929	(1 637.4%)	11 582	(1 738.3%)	76.1%
Cash/cash equivalents at the year begin:	6 492	2 002	30.8%	24 531	377.9%	2 002	30.8%	26 574	145.7%	(7.7%)
Cash/cash equivalents at the year end:	3 870	24 531	633.8%	44 930	1 160.9%	44 930	1 160.9%	38 156	7 414.8%	17.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	671	2.1%	483	1.5%	241	.8%	30 068	95.6%	31 463	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	175	1.5%	145	1.2%	131	1.1%	11 276	96.2%	11 727	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	4.5%	10	5.1%	2	1.1%	181	89.4%	203	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	303	2.2%	322	2.3%	292	2.1%	12 892	93.4%	13 809	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	203	100.0%	203	.4%	-	-	-	-
Total By Income Source	1 158	2.0%	960	1.7%	666	1.2%	54 620	95.2%	57 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	366	1.2%	557	1.8%	273	.9%	29 310	96.1%	30 507	53.1%	-	-	-	-
Commercial	640	4.3%	259	1.7%	254	1.7%	13 681	92.2%	14 833	25.8%	-	-	-	-
Households	66	1.4%	61	1.3%	55	1.1%	4 661	96.2%	4 843	8.4%	-	-	-	-
Other	85	1.2%	83	1.1%	84	1.2%	6 969	96.5%	7 221	12.6%	-	-	-	-
Total By Customer Group	1 158	2.0%	960	1.7%	666	1.2%	54 620	95.2%	57 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	88.6%	0	11.4%	-	-	-	-	1	100.0%
Total	1	88.6%	0	11.4%	-	-	-	-	1	100.0%

Contact Details

Municipal Manager	Mrs VT Sokhela	035 831 7521
Financial Manager	Mr M M Zungu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	307 201	120 128	39.1%	73 198	23.8%	193 325	62.9%	73 064	58.4%	.2%
Property rates	65 117	42 555	65.4%	6 903	10.6%	49 458	76.0%	9 114	62.7%	(24.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 868	2 928	4.3%	4 056	6.0%	6 984	10.3%	4 664	8.5%	(13.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 210	2 389	25.9%	2 414	26.2%	4 804	52.2%	740	16.4%	226.4%
Service charges - other	-	10 287	-	9 783	-	20 070	-	12 186	-	(19.7%)
Rental of facilities and equipment	800	217	27.2%	218	27.3%	435	54.4%	614	113.0%	(64.4%)
Interest earned - external investments	1 000	-	-	-	-	-	-	699	326.5%	(100.0%)
Interest earned - outstanding debtors	-	878	-	891	-	1 769	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 500	127	2.3%	258	4.7%	385	7.0%	230	41.1%	12.0%
Licences and permits	3 900	36	.9%	10	.2%	45	1.2%	267	6.7%	(96.4%)
Agency services	-	660	-	619	-	1 279	-	243	-	154.9%
Transfers recognised - operational	151 514	59 880	39.5%	47 910	31.6%	107 790	71.1%	44 211	71.6%	8.4%
Other own revenue	1 492	170	11.4%	135	9.0%	305	20.4%	97	72.4%	39.0%
Gains on disposal of PPE	800	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 860	52 506	15.3%	87 768	25.6%	140 275	40.9%	100 919	55.6%	(13.0%)
Employee related costs	121 111	31 257	25.8%	33 094	27.3%	64 351	53.1%	26 603	44.7%	24.4%
Remuneration of councillors	16 000	2 682	16.8%	4 047	25.3%	6 729	42.1%	3 616	45.7%	11.9%
Debt impairment	5 000	(35)	(.7%)	3	.1%	(33)	(.7%)	-	-	(100.0%)
Depreciation and asset impairment	51 500	-	-	2	-	2	-	9 974	54.4%	(100.0%)
Finance charges	-	915	-	2 000	-	2 915	-	3 726	-	(46.3%)
Bulk purchases	49 200	-	-	31 540	64.1%	31 540	64.1%	30 068	43.0%	4.9%
Other Materials	5 548	-	-	-	-	-	-	-	-	-
Contracted services	66 251	12 905	19.5%	11 376	17.2%	24 281	36.6%	14 179	109.7%	(19.8%)
Transfers and grants	-	140	-	45	-	185	-	359	-	(87.5%)
Other expenditure	28 250	4 654	16.5%	5 661	20.0%	10 315	36.5%	12 394	121.0%	(54.3%)
Loss on disposal of PPE	-	(11)	-	-	-	(11)	-	-	-	-
Surplus/(Deficit)	(35 659)	67 621		(14 571)		53 051		(27 855)		
Transfers recognised - capital	48 335	5 045	10.4%	8 485	17.6%	13 530	28.0%	(11 817)	13.3%	(171.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	2 761	-	2 138	-	4 899	-	5 557	-	(61.5%)
Surplus/(Deficit) after capital transfers and contributions	12 676	75 428		(3 948)		71 480		(34 115)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 676	75 428		(3 948)		71 480		(34 115)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 676	75 428		(3 948)		71 480		(34 115)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 676	75 428		(3 948)		71 480		(34 115)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	48 335	13 978	28.9%	26 686	55.2%	40 664	84.1%	13 193	54.2%	102.3%
National Government	48 335	13 978	28.9%	26 686	55.2%	40 664	84.1%	13 193	54.2%	102.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 335	13 978	28.9%	26 686	55.2%	40 664	84.1%	13 193	54.2%	102.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 335	13 978	28.9%	26 686	55.2%	40 664	84.1%	13 193	54.2%	102.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 885	3 647	74.6%	5 700	116.7%	9 346	191.3%	-	-	(100.0%)
Community & Social Services	4 885	3 389	69.4%	4 926	100.8%	8 315	170.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	258	-	774	-	1 032	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 450	5 331	20.9%	5 986	23.5%	11 318	44.5%	1 090	96.6%	449.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25 450	5 331	20.9%	5 986	23.5%	11 318	44.5%	1 090	96.6%	449.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	5 000	27.8%	15 000	83.3%	20 000	111.1%	12 104	75.0%	23.9%
Electricity	18 000	5 000	27.8%	15 000	83.3%	20 000	111.1%	12 104	75.0%	23.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	340 352	94 039	27.6%	74 166	21.8%	168 205	49.4%	114 275	70.6%	(35.1%)
Property rates, penalties and collection charges	58 605	24 865	42.4%	12 611	21.5%	37 475	63.9%	16 902	61.4%	(25.4%)
Service charges	69 206	2 880	4.2%	3 264	4.7%	6 144	8.9%	22 529	67.4%	(85.5%)
Other revenue	11 692	901	7.7%	1 005	8.6%	1 906	16.3%	1 951	43.1%	(48.5%)
Government - operating	151 514	59 889	39.5%	47 910	31.6%	107 799	71.1%	44 195	71.6%	8.4%
Government - capital	48 335	5 045	10.4%	8 485	17.6%	13 530	28.0%	28 000	80.2%	(69.7%)
Interest	1 000	459	45.9%	891	89.1%	1 350	135.0%	699	327.4%	27.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(286 361)	(51 692)	18.1%	(86 386)	30.2%	(138 078)	48.2%	(90 983)	55.8%	(5.1%)
Suppliers and employees	(286 361)	(51 498)	18.0%	(84 386)	29.5%	(135 885)	47.5%	(86 898)	53.9%	(2.9%)
Finance charges	-	(194)	-	(2 000)	-	(2 194)	-	(3 726)	-	(46.3%)
Transfers and grants	-	-	-	-	-	-	-	(359)	-	(100.0%)
Net Cash from/(used) Operating Activities	53 991	42 347	78.4%	(12 220)	(22.6%)	30 127	55.8%	23 293	123.4%	(152.5%)
Cash Flow from Investing Activities										
Receipts	800	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	800	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 335)	-	-	-	-	-	-	-	-	-
Capital assets	(48 335)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 535)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 456	42 347	655.9%	(12 220)	(189.3%)	30 127	466.6%	23 293	673.9%	(152.5%)
Cash/cash equivalents at the year begin:	3 500	-	-	42 347	1 209.9%	-	-	63 371	-	(33.2%)
Cash/cash equivalents at the year end:	9 956	42 347	425.3%	30 127	302.6%	30 127	302.6%	86 664	568.7%	(65.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	145	100.0%	145	.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 518	38.1%	2 164	23.4%	765	8.3%	2 787	30.2%	9 235	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 806	2.8%	1 294	2.0%	(1 400)	(2.2%)	61 729	97.3%	63 428	67.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4	2.0%	-	-	21	10.3%	177	87.6%	201	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	18.8%	411	14.5%	198	7.0%	1 688	59.7%	2 828	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	9.1%	(43)	(10.9%)	13	3.4%	388	98.4%	394	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	92	.5%	211	1.1%	72	.4%	18 278	98.0%	18 653	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	.4%	(6)	1.2%	1	(.2%)	(464)	98.5%	(471)	(.5%)	-	-	-	-
Total By Income Source	5 985	6.3%	4 031	4.3%	(330)	(.3%)	84 727	89.7%	94 413	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 543	9.0%	2 543	6.4%	(1 144)	(2.9%)	34 563	87.5%	39 504	41.8%	-	-	-	-
Commercial	1 481	18.2%	695	8.6%	144	1.8%	5 797	71.4%	8 116	8.6%	-	-	-	-
Households	837	5.4%	687	4.4%	559	3.6%	13 465	86.6%	15 548	16.5%	-	-	-	-
Other	124	.4%	106	.3%	111	.4%	30 903	98.9%	31 244	33.1%	-	-	-	-
Total By Customer Group	5 985	6.3%	4 031	4.3%	(330)	(.3%)	84 727	89.7%	94 413	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1 770	1.9%	-	-	89 489	98.1%	91 259	99.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	8.9%	198	152.5%	-	-	(80)	(61.4%)	130	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	191	161.2%	-	-	-	-	(72)	(61.2%)	118	.1%
Total	202	.2%	1 968	2.2%	-	-	89 337	97.6%	91 507	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	562 673	190 309	33.8%	161 982	28.8%	352 291	62.6%	139 345	56.3%	16.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 498	4 355	26.4%	13 417	81.3%	17 772	107.7%	5 494	65.5%	144.2%
Service charges - sanitation revenue	8 267	1 678	20.3%	3 343	40.4%	5 021	60.7%	1 451	43.8%	130.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	119	51	43.0%	26	21.6%	77	64.7%	21	50.5%	20.6%
Interest earned - external investments	6 996	4 352	62.2%	188	2.7%	4 539	64.9%	1 152	56.6%	(83.7%)
Interest earned - outstanding debtors	89	18	20.4%	19	21.4%	37	41.7%	28	59.4%	(32.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	71	3	3.6%	5	7.0%	8	10.6%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 585	179 464	41.3%	144 547	33.3%	324 011	74.6%	130 115	74.9%	11.1%
Other own revenue	96 048	388	.4%	438	.5%	826	.9%	1 084	.9%	(59.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	624 184	125 758	20.1%	175 693	28.1%	301 450	48.3%	128 911	43.8%	36.3%
Employee related costs	182 250	50 115	27.5%	49 626	27.2%	99 741	54.7%	44 942	43.3%	10.4%
Remuneration of councillors	7 722	3 476	45.0%	3 788	49.0%	7 264	94.1%	2 764	61.0%	37.1%
Debt impairment	7 769	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 194	-	-	29 652	35.6%	29 652	35.6%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	83 431	20 896	25.0%	30 570	36.6%	51 466	61.7%	24 483	68.6%	24.9%
Other Materials	23 745	1 485	6.3%	6 004	25.3%	7 488	31.5%	16 371	75.0%	(63.3%)
Contracted services	178 345	36 460	20.4%	40 298	22.6%	76 758	43.0%	30 744	46.2%	31.1%
Transfers and grants	2 150	247	11.5%	182	8.5%	430	20.0%	-	-	(100.0%)
Other expenditure	55 577	13 079	23.5%	15 573	28.0%	28 652	51.6%	9 607	45.0%	62.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 511)	64 551		(13 710)		50 841		10 435		
Transfers recognised - capital	469 624	-	-	201 602	42.9%	201 602	42.9%	162 324	76.2%	24.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 113	64 551		187 891		252 442		172 759		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 113	64 551		187 891		252 442		172 759		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 113	64 551		187 891		252 442		172 759		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 113	64 551		187 891		252 442		172 759		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	408 113	62 642	15.3%	66 637	16.3%	129 279	31.7%	94 643	38.8%	(29.6%)
National Government	408 113	62 642	15.3%	66 552	16.3%	129 194	31.7%	93 908	40.0%	(29.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	408 113	62 642	15.3%	66 552	16.3%	129 194	31.7%	93 908	40.0%	(29.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	85	-	85	-	735	6.2%	(88.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 113	62 642	15.3%	66 637	16.3%	129 279	31.7%	94 643	38.8%	(29.6%)
Governance and Administration	-	62 374	-	66 637	-	129 011	-	357	7.0%	18 579.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	176	-	176	-	333	4.9%	(47.2%)
Corporate Services	-	62 374	-	66 461	-	128 835	-	24	-	276 820.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	289	30.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	289	30.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	408 113	268	.1%	-	-	268	.1%	93 998	39.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	408 113	268	.1%	-	-	268	.1%	93 998	39.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	990 573	346 008	34.9%	353 574	35.7%	699 582	70.6%	324 386	71.3%	9.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	17 335	5 351	30.9%	6 906	39.8%	12 257	70.7%	4 245	28.0%	62.7%
Other revenue	61 943	12 549	20.3%	20 304	32.8%	32 853	53.0%	26 550	37.1%	(23.5%)
Government - operating	434 585	179 464	41.3%	144 547	33.3%	324 011	74.6%	130 115	75.3%	11.1%
Government - capital	469 624	148 155	31.5%	181 500	38.6%	329 655	70.2%	162 324	75.9%	11.8%
Interest	7 085	489	6.9%	318	4.5%	807	11.4%	1 152	56.0%	(72.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(533 221)	(195 485)	36.7%	(178 690)	33.5%	(374 175)	70.2%	(143 692)	53.8%	24.4%
Suppliers and employees	(531 071)	(195 331)	36.8%	(178 476)	33.6%	(373 807)	70.4%	(143 099)	53.9%	24.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 150)	(154)	7.2%	(214)	9.9%	(368)	17.1%	(594)	30.4%	(64.0%)
Net Cash from/(used) Operating Activities	457 352	150 523	32.9%	174 884	38.2%	325 407	71.2%	180 693	87.6%	(3.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(408 113)	(76 237)	18.7%	(83 791)	20.5%	(160 027)	39.2%	(109 133)	37.9%	(23.2%)
Capital assets	(408 113)	(76 237)	18.7%	(83 791)	20.5%	(160 027)	39.2%	(109 133)	37.9%	(23.2%)
Net Cash from/(used) Investing Activities	(408 113)	(76 237)	18.7%	(83 791)	20.5%	(160 027)	39.2%	(109 133)	39.2%	(23.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(17 015)	-	-	-	(17 015)	-	-	-	-
Repayment of borrowing	-	(17 015)	-	-	-	(17 015)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(17 015)	-	-	-	(17 015)	-	-	-	-
Net Increase/(Decrease) in cash held	49 239	57 271	116.3%	91 093	185.0%	148 365	301.3%	71 560	649.5%	27.3%
Cash/cash equivalents at the year begin:	761	15 248	2 003.6%	72 519	9 528.8%	15 248	2 003.6%	180 655	-	(59.9%)
Cash/cash equivalents at the year end:	50 000	72 519	145.0%	163 613	327.2%	163 613	327.2%	252 215	4 672.6%	(35.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 246	1.5%	5 479	6.5%	77 373	92.0%	-	-	84 097	75.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 739	6.4%	647	2.4%	24 790	91.2%	-	-	27 176	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	4.8%	9	4.7%	175	90.5%	-	-	193	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	2	62.7%	1	37.3%	-	-	4	-	-	-	-	-
Total By Income Source	2 994	2.7%	6 137	5.5%	102 339	91.8%	-	-	111 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	666	5.0%	1 475	11.1%	11 089	83.8%	-	-	13 230	11.9%	-	-	-	-
Commercial	463	10.1%	437	9.5%	3 703	80.4%	-	-	4 603	4.1%	-	-	-	-
Households	1 805	1.9%	4 176	4.5%	87 022	93.6%	-	-	93 004	83.4%	-	-	-	-
Other	60	9.5%	48	7.7%	524	82.9%	-	-	633	.6%	-	-	-	-
Total By Customer Group	2 994	2.7%	6 137	5.5%	102 339	91.8%	-	-	111 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	4	100.0%	-	-	-	-	4	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 634	50.8%	1 223	23.6%	1 327	25.6%	-	-	5 185	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 634	50.8%	1 227	23.6%	1 327	25.6%	-	-	5 189	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	185 561	71 161	38.3%	57 622	31.1%	128 783	69.4%	55 211	68.3%	4.4%
Property rates	19 517	4 993	25.6%	5 244	26.9%	10 236	52.4%	4 955	50.5%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	671	142	21.2%	142	21.2%	285	42.4%	50	50.1%	182.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	523	59	11.2%	90	17.2%	148	28.4%	-	-	(100.0%)
Interest earned - external investments	2 290	234	10.2%	146	6.4%	380	16.6%	-	-	(100.0%)
Interest earned - outstanding debtors	721	1 202	166.7%	-	-	1 202	166.7%	1 168	280.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 824	437	23.9%	59	3.3%	496	27.2%	442	43.4%	(86.6%)
Licences and permits	2 830	-	-	1	-	1	-	984	49.2%	(99.9%)
Agency services	-	-	-	-	-	-	-	1	-	(100.0%)
Transfers recognised - operational	155 279	63 472	40.9%	50 701	32.7%	114 173	73.5%	47 575	73.2%	6.6%
Other own revenue	1 906	623	32.7%	895	47.0%	1 518	79.6%	35	5.7%	2 426.7%
Gains on disposal of PPE	-	-	-	344	-	344	-	-	-	(100.0%)
Operating Expenditure	184 497	42 448	23.0%	50 818	27.5%	93 266	50.6%	39 074	43.5%	30.1%
Employee related costs	66 694	15 104	22.6%	16 609	24.9%	31 713	47.6%	15 271	46.8%	8.8%
Remuneration of councillors	15 079	3 040	20.2%	2 991	19.8%	6 031	40.0%	2 735	44.8%	9.4%
Debt impairment	10 311	-	-	11 393	110.5%	11 393	110.5%	196	1.2%	5 724.1%
Depreciation and asset impairment	24 929	5 448	21.9%	3 794	15.2%	9 242	37.1%	4 149	35.7%	(8.6%)
Finance charges	-	36	-	21	-	57	-	33	24.1%	(35.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	606	-	-	-	-	-	-	-	-	-
Contracted services	28 761	11 004	38.3%	10 111	35.2%	21 115	73.4%	10 448	337.9%	(3.2%)
Transfers and grants	6 117	424	6.9%	197	3.2%	622	10.2%	139	-	41.5%
Other expenditure	32 000	7 290	22.8%	5 699	17.8%	12 990	40.6%	6 199	19.4%	(8.1%)
Loss on disposal of PPE	-	102	-	3	-	104	-	(96)	-	(102.7%)
Surplus/(Deficit)	1 064	28 713		6 804		35 517		16 137		
Transfers recognised - capital	52 265	8 237	15.8%	7 940	15.2%	16 177	31.0%	13 733	37.6%	(42.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 329	36 951		14 744		51 695		29 870		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 329	36 951		14 744		51 695		29 870		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 329	36 951		14 744		51 695		29 870		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 329	36 951		14 744		51 695		29 870		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	53 329	11 593	21.7%	17 285	32.4%	28 878	54.2%	22 941	67.0%	(24.7%)
National Government	52 265	11 593	22.2%	17 285	33.1%	28 878	55.3%	22 635	66.4%	(23.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 265	11 593	22.2%	17 285	33.1%	28 878	55.3%	22 635	66.4%	(23.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 064	-	-	-	-	-	-	307	360.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 329	11 593	21.7%	17 285	32.4%	28 878	54.2%	22 941	67.0%	(24.7%)
Governance and Administration	350	1	.3%	-	-	1	.3%	290	96.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	350	-	-	-	-	-	-	290	96.6%	(100.0%)
Corporate Services	-	1	-	-	-	1	-	-	-	-
Community and Public Safety	13 279	5 166	38.9%	1 556	11.7%	6 722	50.6%	8 641	53.9%	(82.0%)
Community & Social Services	13 079	5 112	39.1%	1 556	11.9%	6 668	51.0%	7 891	59.9%	(80.3%)
Sport And Recreation	-	54	-	-	-	54	-	749	20.9%	(100.0%)
Public Safety	200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 400	2 637	12.3%	6 295	29.4%	8 932	41.7%	4 871	92.5%	29.2%
Planning and Development	700	2 637	376.7%	6 295	899.3%	8 932	1 276.1%	17	-	36 931.1%
Road Transport	20 700	-	-	-	-	-	-	4 854	92.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 300	3 789	20.7%	9 434	51.6%	13 223	72.3%	9 140	72.3%	3.2%
Electricity	18 000	3 789	21.1%	9 434	52.4%	13 223	73.5%	9 140	72.0%	3.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	300	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	230 642	95 668	41.5%	117 229	50.8%	212 897	92.3%	88 371	80.0%	32.7%
Property rates, penalties and collection charges	14 638	7 448	50.9%	1 914	13.1%	9 362	64.0%	3 803	61.8%	(49.7%)
Service charges	537	64	11.9%	40	7.5%	104	19.3%	75	98.8%	(46.3%)
Other revenue	6 092	1 563	25.6%	857	14.1%	2 420	39.7%	3 852	180.2%	(77.7%)
Government - operating	155 279	64 360	41.4%	80 233	51.7%	144 593	93.1%	47 413	74.4%	69.2%
Government - capital	52 265	22 000	42.1%	34 000	65.1%	56 000	107.1%	33 000	91.8%	3.0%
Interest	1 832	234	12.8%	184	10.0%	418	22.8%	228	11.5%	(19.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(149 157)	(35 561)	23.8%	(66 617)	44.7%	(102 177)	68.5%	(57 538)	72.1%	15.8%
Suppliers and employees	(143 040)	(35 136)	24.6%	(66 417)	46.4%	(101 553)	71.0%	(57 538)	72.2%	15.4%
Finance charges	-	(1)	-	-	-	(1)	-	-	-	-
Transfers and grants	(6 117)	(424)	6.9%	(199)	3.3%	(624)	10.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	81 485	60 108	73.8%	50 612	62.1%	110 720	135.9%	30 833	92.1%	64.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 329)	(11 593)	21.7%	(17 285)	32.4%	(28 878)	54.2%	(15 048)	38.1%	14.9%
Capital assets	(53 329)	(11 593)	21.7%	(17 285)	32.4%	(28 878)	54.2%	(15 048)	38.1%	14.9%
Net Cash from/(used) Investing Activities	(53 329)	(11 593)	21.7%	(17 285)	32.4%	(28 878)	54.2%	(15 048)	38.1%	14.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 156	48 514	172.3%	33 327	118.4%	81 841	290.7%	15 785	209.5%	111.1%
Cash/cash equivalents at the year begin:	26 945	34 628	128.5%	83 143	308.6%	34 628	128.5%	62 008	45.6%	34.1%
Cash/cash equivalents at the year end:	55 101	83 143	150.9%	116 470	211.4%	116 470	211.4%	77 793	113.7%	49.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 656	3.8%	1 649	3.7%	(3 580)	(8.1%)	44 256	100.6%	43 980	125.3%	11 382	25.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	55	14.7%	55	14.7%	38	10.3%	224	60.4%	372	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	13.3%	34	13.5%	24	9.5%	159	63.7%	250	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	(11 252)	118.4%	126	(1.3%)	133	(1.4%)	1 491	(15.7%)	(9 501)	(27.1%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(9 508)	(27.1%)	1 863	5.3%	(3 385)	(9.6%)	46 130	131.4%	35 100	100.0%	11 382	32.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 040	13.1%	1 057	13.3%	(3 990)	(50.2%)	9 844	123.8%	7 950	22.7%	-	-	-	-
Commercial	(10 674)	(124.7%)	680	7.9%	479	5.6%	18 075	211.1%	8 560	24.4%	11 382	133.0%	-	-
Households	5	2.3%	5	2.3%	5	2.3%	211	93.0%	227	.6%	-	-	-	-
Other	121	.7%	121	.7%	121	.7%	18 000	98.0%	18 362	52.3%	-	-	-	-
Total By Customer Group	(9 508)	(27.1%)	1 863	5.3%	(3 385)	(9.6%)	46 130	131.4%	35 100	100.0%	11 382	32.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	1	100.0%	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	690	3.0%	13 753	59.4%	9 638	41.6%	(934)	(4.0%)	23 147	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	690	3.0%	13 753	59.4%	9 639	41.6%	(934)	(4.0%)	23 148	100.0%

Contact Details

Municipal Manager	Mrs N.P. Gamede	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	224 318	95 078	42.4%	68 287	30.4%	163 365	72.8%	16 850	57.4%	305.3%
Property rates	29 878	17 954	60.1%	3 411	11.4%	21 365	71.5%	3 413	84.1%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 431	-	-	-	-	-	-	-	-	-
Service charges - other	-	949	-	912	-	1 862	-	580	-	57.4%
Rental of facilities and equipment	948	203	21.4%	194	20.4%	397	41.9%	68	6.7%	187.0%
Interest earned - external investments	4 053	31	.8%	-	-	31	.8%	138	2.8%	(100.0%)
Interest earned - outstanding debtors	7 778	5 803	74.6%	6 609	85.0%	12 412	159.6%	5 970	140.0%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	195	22	11.4%	3	1.5%	25	12.9%	48	22.2%	(93.9%)
Licences and permits	1 741	281	16.1%	241	13.8%	521	30.0%	300	57.1%	(19.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	171 773	69 821	40.6%	56 858	33.1%	126 679	73.7%	6 286	52.1%	804.6%
Other own revenue	3 521	13	.4%	59	1.7%	72	2.0%	48	8.6%	21.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 773	42 926	18.4%	48 452	20.7%	91 378	39.1%	46 964	44.0%	3.2%
Employee related costs	77 367	18 236	23.6%	20 194	26.1%	38 430	49.7%	17 275	65.4%	16.9%
Remuneration of councillors	13 086	3 798	29.0%	3 345	25.6%	7 143	54.6%	2 165	43.7%	54.5%
Debt impairment	7 854	-	-	-	-	-	-	1 035	8.9%	(100.0%)
Depreciation and asset impairment	20 198	-	-	-	-	-	-	-	-	-
Finance charges	15	28	187.8%	39	263.4%	67	451.2%	17	-	124.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	45 186	9 417	20.8%	9 370	20.7%	18 787	41.6%	12 497	1 113.0%	(25.0%)
Transfers and grants	20 100	3 401	16.9%	6 289	31.3%	9 690	48.2%	5 171	267.8%	21.6%
Other expenditure	49 967	8 046	16.1%	9 216	18.4%	17 262	34.5%	8 163	15.6%	12.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	640	-	(100.0%)
Surplus/(Deficit)	(9 455)	52 152		19 835		71 987		(30 114)		
Transfers recognised - capital	36 687	11 008	30.0%	7 200	19.6%	18 208	49.6%	8 782	43.5%	(18.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 232	63 160		27 035		90 195		(21 332)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 232	63 160		27 035		90 195		(21 332)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 232	63 160		27 035		90 195		(21 332)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 232	63 160		27 035		90 195		(21 332)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	48 306	14 192	29.4%	2 015	4.2%	16 206	33.5%	14 051	21.9%	(85.7%)
National Government	36 687	14 192	38.7%	2 011	5.5%	16 203	44.2%	14 051	26.5%	(85.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 687	14 192	38.7%	2 011	5.5%	16 203	44.2%	14 051	26.5%	(85.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 619	-	-	4	-	4	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 306	14 192	29.4%	2 015	4.2%	16 206	33.5%	14 051	21.9%	(85.7%)
Governance and Administration	11 619	-	-	4	-	4	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 619	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	4	-	4	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 687	14 192	38.7%	2 011	5.5%	16 203	44.2%	12 063	22.1%	(83.3%)
Planning and Development	-	852	-	-	-	852	-	5 163	311.2%	(100.0%)
Road Transport	36 687	13 339	36.4%	2 011	5.5%	15 351	41.8%	6 900	13.0%	(70.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 988	153.2%	(100.0%)
Electricity	-	-	-	-	-	-	-	1 988	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	251 821	83 742	33.3%	80 798	32.1%	164 540	65.3%	72 590	70.5%	11.3%
Property rates, penalties and collection charges	16 338	6 364	39.0%	2 183	13.4%	8 547	52.3%	3 512	80.2%	(37.8%)
Service charges	1 721	524	30.5%	491	28.5%	1 015	59.0%	379	47.6%	29.4%
Other revenue	6 250	2 722	43.6%	6 480	103.7%	9 202	147.2%	2 970	418.0%	118.2%
Government - operating	186 773	69 311	37.1%	61 197	32.8%	130 508	69.9%	40 762	68.1%	50.1%
Government - capital	36 687	4 000	10.9%	10 000	27.3%	14 000	38.2%	24 000	62.3%	(58.3%)
Interest	4 053	820	20.2%	447	11.0%	1 267	31.3%	968	49.3%	(53.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(205 721)	(43 739)	21.3%	(55 008)	26.7%	(98 746)	48.0%	(67 386)	69.7%	(18.4%)
Suppliers and employees	(185 607)	(43 739)	23.6%	(55 008)	29.6%	(98 746)	53.2%	(67 386)	69.7%	(18.4%)
Finance charges	(15)	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 100	40 003	86.8%	25 791	55.9%	65 794	142.7%	5 204	73.4%	395.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(21 964)	45.5%	(12 534)	30.7%	(42.6%)
Capital assets	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(21 964)	45.5%	(12 534)	30.7%	(42.6%)
Net Cash from/(used) Investing Activities	(48 306)	(14 764)	30.6%	(7 200)	14.9%	(21 964)	45.5%	(12 534)	30.7%	(42.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 206)	25 239	(1 144.3%)	18 591	(842.8%)	43 830	(1 987.1%)	(7 330)	(106.0%)	(353.6%)
Cash/cash equivalents at the year begin:	21 500	14 499	67.4%	39 738	184.8%	14 499	67.4%	77 873	167.9%	(49.0%)
Cash/cash equivalents at the year end:	19 294	39 738	206.0%	58 328	302.3%	58 328	302.3%	70 543	412.5%	(17.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 127	1.3%	705	.8%	(0)	-	81 675	97.8%	83 506	45.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	347	1.6%	258	1.2%	(1)	-	21 185	97.2%	21 789	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	13.5%	35	12.0%	(50)	(16.9%)	270	91.4%	296	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 052	100.0%	3 052	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 063	2.7%	2 053	2.7%	2 045	2.7%	69 463	91.9%	75 624	41.0%	-	-	-	-
Total By Income Source	3 577	1.9%	3 051	1.7%	1 994	1.1%	175 645	95.3%	184 267	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 342	1.3%	1 267	1.2%	940	.9%	98 821	96.5%	102 370	55.6%	-	-	-	-
Commercial	1 316	4.0%	880	2.7%	402	1.2%	29 968	92.0%	32 566	17.7%	-	-	-	-
Households	919	1.9%	904	1.8%	652	1.3%	46 851	95.0%	49 326	26.8%	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Customer Group	3 577	1.9%	3 051	1.7%	1 994	1.1%	175 645	95.3%	184 267	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	11.0%	17	4.8%	-	-	303	84.1%	360	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	40	11.0%	17	4.8%	-	-	303	84.1%	360	100.0%

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	219 659	78 562	35.8%	64 663	29.4%	143 225	65.2%	55 331	40.2%	16.9%
Property rates	40 081	13 171	32.9%	7 179	17.9%	20 350	50.8%	6 659	36.9%	7.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 492	1 701	31.0%	1 663	30.3%	3 364	61.3%	1 206	352.1%	37.9%
Service charges - other	2 042	574	28.1%	-	-	574	28.1%	-	23.5%	-
Rental of facilities and equipment	1 198	41	3.4%	61	5.1%	103	8.6%	26	46.1%	134.3%
Interest earned - external investments	2 400	402	16.8%	-	-	402	16.8%	133	4.4%	(100.0%)
Interest earned - outstanding debtors	8 686	679	7.8%	1 924	22.2%	2 603	30.0%	254	10.2%	658.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 710	594	16.0%	17	.4%	610	16.5%	45	2.0%	(63.1%)
Licences and permits	1 632	280	17.2%	285	17.5%	565	34.6%	437	29.5%	(34.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 998	61 014	39.6%	52 823	34.3%	113 836	73.9%	46 021	32.8%	14.8%
Other own revenue	421	105	24.9%	712	169.1%	817	194.0%	552	333.1%	29.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 536	53 260	24.9%	50 916	23.8%	104 176	48.8%	57 595	62.1%	(11.6%)
Employee related costs	84 747	19 957	23.5%	23 312	27.5%	43 269	51.1%	20 419	65.6%	14.2%
Remuneration of councillors	15 211	4 251	27.9%	4 117	27.1%	8 369	55.0%	4 223	68.9%	(2.5%)
Debt impairment	12 000	-	-	-	-	-	-	38	.3%	(100.0%)
Depreciation and asset impairment	25 000	6 913	27.7%	721	2.9%	7 634	30.5%	4 636	21.5%	(84.4%)
Finance charges	1 500	428	28.6%	322	21.5%	751	50.0%	124	8.7%	159.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 235	258	6.1%	257	6.1%	514	12.1%	377	4.5%	(31.9%)
Contracted services	41 645	15 111	36.3%	15 515	37.3%	30 627	73.5%	17 827	90.2%	(13.0%)
Transfers and grants	961	527	54.8%	-	-	527	54.8%	1 449	200.4%	(100.0%)
Other expenditure	28 238	5 810	20.6%	6 706	23.7%	12 517	44.3%	8 399	96.6%	(20.2%)
Loss on disposal of PPE	-	4	-	(35)	-	(31)	-	103	-	(134.0%)
Surplus/(Deficit)	6 122	25 302		13 748		39 050		(2 264)		
Transfers recognised - capital	29 608	5 899	19.9%	41 511	140.2%	47 410	160.1%	9 950	140.6%	317.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 730	31 201		55 258		86 460		7 686		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 730	31 201		55 258		86 460		7 686		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 730	31 201		55 258		86 460		7 686		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 730	31 201		55 258		86 460		7 686		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	34 943	9 234	26.4%	18 912	54.1%	28 146	80.5%	15 841	44.0%	19.4%
National Government	29 608	8 380	28.3%	18 865	63.7%	27 244	92.0%	15 671	54.7%	20.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 608	8 380	28.3%	18 865	63.7%	27 244	92.0%	15 671	51.1%	20.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 335	854	16.0%	47	.9%	902	16.9%	170	2.1%	(72.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 943	9 234	26.4%	18 912	54.1%	28 146	80.5%	15 841	44.0%	19.4%
Governance and Administration	2 100	795	37.8%	47	2.3%	842	40.1%	170	24.3%	(72.1%)
Executive & Council	950	430	45.3%	-	-	430	45.3%	159	-	(100.0%)
Budget & Treasury Office	1 150	-	-	-	-	-	-	-	-	-
Corporate Services	-	365	-	47	-	412	-	11	-	331.5%
Community and Public Safety	1 200	60	5.0%	-	-	60	5.0%	-	-	-
Community & Social Services	400	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	800	60	7.4%	-	-	60	7.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 843	8 380	27.2%	18 865	61.2%	27 244	88.3%	15 671	45.6%	20.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 843	8 380	27.2%	18 865	61.2%	27 244	88.3%	15 671	45.8%	20.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	800	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	234 464	96 203	41.0%	89 385	38.1%	185 588	79.2%	79 318	72.7%	12.7%
Property rates, penalties and collection charges	26 052	5 773	22.2%	6 394	24.5%	12 167	46.7%	8 403	50.1%	(23.9%)
Service charges	4 897	1 404	28.7%	841	17.2%	2 245	45.8%	1 113	33.7%	(24.5%)
Other revenue	4 040	2 583	63.9%	2 724	67.4%	5 307	131.3%	911	24.1%	199.0%
Government - operating	153 998	67 999	44.2%	60 931	39.6%	128 930	83.7%	44 744	75.0%	36.2%
Government - capital	42 208	18 042	42.7%	18 250	43.2%	36 292	86.0%	23 792	89.4%	(23.3%)
Interest	3 269	402	12.3%	246	7.5%	648	19.8%	355	25.0%	(30.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(165 507)	(61 819)	37.4%	(53 921)	32.6%	(115 740)	69.9%	(56 288)	56.9%	(4.2%)
Suppliers and employees	(164 557)	(61 292)	37.2%	(53 899)	32.8%	(115 191)	70.0%	(55 988)	57.1%	(3.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(950)	(527)	55.4%	(22)	2.3%	(549)	57.8%	(300)	35.3%	(92.7%)
Net Cash from/(used) Operating Activities	68 957	34 384	49.9%	35 464	51.4%	69 849	101.3%	23 030	105.5%	54.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(46 429)	(21 745)	46.8%	(20 237)	43.6%	(41 981)	90.4%	(17 961)	61.1%	12.7%
Capital assets	(46 429)	(21 745)	46.8%	(20 237)	43.6%	(41 981)	90.4%	(17 961)	61.1%	12.7%
Net Cash from/(used) Investing Activities	(46 429)	(21 745)	46.8%	(20 237)	43.6%	(41 981)	90.4%	(17 961)	61.1%	12.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 528	12 640	56.1%	15 228	67.6%	27 867	123.7%	5 069	221.6%	200.4%
Cash/cash equivalents at the year begin:	8 294	12 224	147.4%	24 863	299.8%	12 224	147.4%	47 458	90.2%	(47.6%)
Cash/cash equivalents at the year end:	30 822	24 863	80.7%	40 091	130.1%	40 091	130.1%	52 527	183.1%	(23.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 136	1.8%	1 368	2.2%	1 647	2.7%	57 660	93.3%	61 810	51.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	415	3.1%	395	3.0%	339	2.6%	12 132	91.3%	13 281	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	413	1.0%	1 109	2.7%	1 092	2.7%	38 060	93.6%	40 673	34.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	5.6%	207	5.7%	147	4.1%	3 049	84.6%	3 605	3.0%	-	-	-	-
Total By Income Source	2 167	1.8%	3 078	2.6%	3 224	2.7%	110 900	92.9%	119 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	155	1.0%	304	1.9%	297	1.9%	15 089	95.2%	15 845	13.3%	-	-	-	-
Commercial	1 210	6.0%	999	4.9%	1 069	5.3%	17 020	83.8%	20 298	17.0%	-	-	-	-
Households	1 467	1.8%	1 722	2.2%	1 771	2.2%	75 120	93.8%	80 080	67.1%	-	-	-	-
Other	(665)	(21.1%)	53	1.7%	86	2.7%	3 672	116.7%	3 146	2.6%	-	-	-	-
Total By Customer Group	2 167	1.8%	3 078	2.6%	3 224	2.7%	110 900	92.9%	119 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 701	34.7%	212	4.3%	322	6.6%	2 672	54.5%	4 907	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 701	34.7%	212	4.3%	322	6.6%	2 672	54.5%	4 907	100.0%

Contact Details

Municipal Manager	Mr J.A Mngomezulu	035 550 0069
Financial Manager	Mr N. N Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	132 085	57 595	43.6%	49 825	37.7%	107 421	81.3%	4 883	42.8%	920.4%
Property rates	17 566	10 313	58.7%	2 353	13.4%	12 666	72.1%	2 716	87.6%	(13.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 263	516	22.8%	516	22.8%	1 032	45.6%	475	41.5%	8.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	216	37	17.3%	83	38.3%	120	55.5%	77	43.4%	6.8%
Interest earned - external investments	676	889	131.5%	574	85.0%	1 464	216.5%	135	41.7%	326.5%
Interest earned - outstanding debtors	636	-	-	0	-	0	-	10	28.4%	(99.9%)
Dividends received	-	-	-	49	-	49	-	-	-	(100.0%)
Fines	1 500	-	-	-	-	-	-	-	-	-
Licences and permits	2 309	735	31.8%	556	24.1%	1 291	55.9%	65	21.7%	757.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 368	40 721	39.4%	45 024	43.6%	85 746	83.0%	1 317	38.0%	3 318.0%
Other own revenue	251	4 253	1 694.5%	617	245.8%	4 870	1 940.3%	89	84.2%	593.9%
Gains on disposal of PPE	3 300	130	3.9%	53	1.6%	183	5.5%	-	-	(100.0%)
Operating Expenditure	129 578	30 484	23.5%	36 142	27.9%	66 626	51.4%	34 093	49.7%	6.0%
Employee related costs	65 226	18 265	28.0%	21 121	32.4%	39 386	60.4%	20 256	61.5%	4.3%
Remuneration of councillors	7 411	1 490	20.1%	1 773	23.9%	3 263	44.0%	1 589	48.5%	11.6%
Debt impairment	6 999	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 100	91	1.1%	4 096	50.6%	4 187	51.7%	3 082	82.2%	32.9%
Finance charges	220	99	45.0%	283	128.5%	382	173.5%	537	930.5%	(47.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	5 168	1 011	19.6%	268	5.2%	1 279	24.8%	1 222	24.7%	(78.1%)
Contracted services	10 755	4 465	41.5%	4 198	39.0%	8 663	80.6%	3 619	101.7%	16.0%
Transfers and grants	800	884	110.5%	161	20.2%	1 046	130.7%	805	10.9%	(80.0%)
Other expenditure	24 899	4 179	16.8%	4 242	17.0%	8 421	33.8%	2 982	27.6%	42.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 507	27 111		13 683		40 795		(29 210)		
Transfers recognised - capital	21 000	4 329	20.6%	6 293	30.0%	10 623	50.6%	585	23.6%	976.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 507	31 440		19 977		51 417		(28 625)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 507	31 440		19 977		51 417		(28 625)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 507	31 440		19 977		51 417		(28 625)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 507	31 440		19 977		51 417		(28 625)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	23 400	3 436	14.7%	8 390	35.9%	11 827	50.5%	4 965	43.8%	69.0%
National Government	21 000	3 436	16.4%	7 615	36.3%	11 052	52.6%	4 965	43.8%	53.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 000	3 436	16.4%	7 615	36.3%	11 052	52.6%	4 965	43.8%	53.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	-	-	775	32.3%	775	32.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 400	3 436	14.7%	8 390	35.9%	11 827	50.5%	4 965	43.8%	69.0%
Governance and Administration	650	-	-	775	119.2%	775	119.2%	-	-	(100.0%)
Executive & Council	100	-	-	589	589.1%	589	589.1%	-	-	(100.0%)
Budget & Treasury Office	550	-	-	186	33.8%	186	33.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 150	-	-	-	-	-	-	-	-	-
Community & Social Services	7 614	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 236	-	-	-	-	-	-	-	-	-
Public Safety	1 300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 600	3 436	45.2%	7 615	100.2%	11 052	145.4%	4 965	118.7%	53.4%
Planning and Development	2 600	3 436	132.2%	7 615	292.9%	11 052	425.1%	4 965	474.6%	53.4%
Road Transport	5 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	140 534	71 467	50.9%	54 949	39.1%	126 416	90.0%	55 345	79.5%	(.7%)
Property rates, penalties and collection charges	12 296	8 728	71.0%	1 668	13.6%	10 396	84.5%	2 088	89.3%	(20.1%)
Service charges	1 584	-	-	-	-	-	-	83	8.1%	(100.0%)
Other revenue	1 610	5 640	350.4%	3 296	204.7%	8 936	555.1%	6 019	123.6%	(45.2%)
Government - operating	103 368	44 610	43.2%	49 717	48.1%	94 327	91.3%	36 988	78.1%	34.4%
Government - capital	21 000	12 000	57.1%	-	-	12 000	57.1%	10 000	73.9%	(100.0%)
Interest	676	489	72.4%	267	39.5%	757	111.9%	167	80.0%	59.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(116 479)	(43 235)	37.1%	(50 100)	43.0%	(93 335)	80.1%	(36 959)	68.8%	35.6%
Suppliers and employees	(115 459)	(43 135)	37.4%	(47 516)	41.2%	(90 651)	78.5%	(35 796)	67.0%	32.7%
Finance charges	(220)	(100)	45.4%	(253)	115.1%	(353)	160.5%	(1)	486.9%	19 027.9%
Transfers and grants	(800)	-	-	(2 331)	291.4%	(2 331)	291.4%	(1 162)	78.6%	100.7%
Net Cash from/(used) Operating Activities	24 055	28 232	117.4%	4 849	20.2%	33 081	137.5%	18 387	125.6%	(73.6%)
Cash Flow from Investing Activities										
Receipts	3 300	380	11.5%	277	8.4%	657	19.9%	-	-	(100.0%)
Proceeds on disposal of PPE	3 300	380	11.5%	277	8.4%	657	19.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 400)	(4 000)	17.1%	(7 811)	33.4%	(11 811)	50.5%	(4 536)	53.6%	72.2%
Capital assets	(23 400)	(4 000)	17.1%	(7 811)	33.4%	(11 811)	50.5%	(4 536)	53.6%	72.2%
Net Cash from/(used) Investing Activities	(20 100)	(3 619)	18.0%	(7 534)	37.5%	(11 153)	55.5%	(4 536)	53.6%	66.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 955	24 613	622.4%	(2 685)	(67.9%)	21 928	554.5%	13 850	359.5%	(119.4%)
Cash/cash equivalents at the year begin:	3 267	3 500	107.1%	28 113	860.5%	3 500	107.1%	12 027	381.7%	133.7%
Cash/cash equivalents at the year end:	7 222	28 113	389.3%	25 427	352.1%	25 427	352.1%	25 878	361.1%	(1.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 214	3.0%	1 052	2.6%	751	1.9%	37 041	92.5%	40 059	100.0%	-	-	-	-
Total By Income Source	1 214	3.0%	1 052	2.6%	751	1.9%	37 041	92.5%	40 059	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	1.0%	29	.4%	(162)	(2.4%)	6 685	101.0%	6 616	16.5%	-	-	-	-
Commercial	683	4.6%	595	4.0%	577	3.9%	13 040	87.5%	14 896	37.2%	-	-	-	-
Households	467	2.5%	427	2.3%	337	1.8%	17 324	93.4%	18 555	46.3%	-	-	-	-
Other	0	(.9%)	0	(.9%)	-	-	(8)	101.9%	(8)	-	-	-	-	-
Total By Customer Group	1 214	3.0%	1 052	2.6%	751	1.9%	37 041	92.5%	40 059	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	157	23.7%	253	38.3%	-	-	251	38.0%	661	17.1%
Other	198	6.2%	1 271	39.8%	9	.3%	1 718	53.7%	3 197	82.9%
Total	355	9.2%	1 525	39.5%	9	.2%	1 969	51.0%	3 858	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Ms Sayinile L Mchunu	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	455 028	166 324	36.6%	138 979	30.5%	305 302	67.1%	7 788	37.9%	1 684.6%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 560	1 806	14.4%	734	5.8%	2 540	20.2%	890	30.9%	(17.5%)
Service charges - water revenue	39 600	5 327	13.5%	6 259	15.8%	11 586	29.3%	3 465	26.8%	80.6%
Service charges - sanitation revenue	640	212	33.1%	50	7.7%	261	40.8%	(28)	41.3%	(274.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	2	-	2	-	2 214	-	(99.9%)
Rental of facilities and equipment	90	24	26.9%	12	13.3%	36	40.2%	7	9.7%	79.5%
Interest earned - external investments	5 000	1 865	37.3%	1 439	28.8%	3 303	66.1%	467	14.9%	208.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	395 613	157 044	39.7%	130 483	33.0%	287 527	72.7%	114	39.8%	114 479.4%
Other own revenue	1 525	46	3.0%	-	-	46	3.0%	661	4.0%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	(1)	-	(100.0%)
Operating Expenditure	455 028	105 884	23.3%	127 741	28.1%	233 625	51.3%	59 433	30.9%	114.9%
Employee related costs	158 801	38 956	24.5%	40 133	25.3%	79 089	49.8%	39 316	55.0%	2.1%
Remuneration of councillors	9 387	2 030	21.6%	2 941	31.3%	4 971	53.0%	1 733	39.6%	69.8%
Debt impairment	5 789	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 702	-	-	-	-	-	-	-	-	-
Finance charges	1 499	657	43.8%	-	-	657	43.8%	525	35.0%	(100.0%)
Bulk purchases	85 848	30 933	36.0%	38 002	44.3%	68 935	80.3%	10 415	28.1%	264.9%
Other Materials	35 564	-	-	1 776	5.0%	1 776	5.0%	-	-	(100.0%)
Contracted services	63 199	14 172	22.4%	32 410	51.3%	46 582	73.7%	2 863	47.1%	1 032.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	53 238	19 137	35.9%	12 478	23.4%	31 615	59.4%	4 581	18.3%	172.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	60 440		11 238		71 677		(51 645)		
Transfers recognised - capital	266 059	35 013	13.2%	45 259	17.0%	80 272	30.2%	31 168	36.0%	45.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	30 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	296 059	95 452		56 497		151 949		(20 477)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	296 059	95 452		56 497		151 949		(20 477)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	296 059	95 452		56 497		151 949		(20 477)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	296 059	95 452		56 497		151 949		(20 477)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	266 059	4 739	1.8%	71 687	26.9%	76 426	28.7%	137 170	70.0%	(47.7%)
National Government	254 859	4 739	1.9%	71 687	28.1%	76 426	30.0%	137 170	70.0%	(47.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	254 859	4 739	1.9%	71 687	28.1%	76 426	30.0%	137 170	70.0%	(47.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	11 200	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	266 059	4 739	1.8%	71 687	26.9%	76 426	28.7%	137 170	70.0%	(47.7%)
Governance and Administration	11 200	-	-	-	-	-	-	-	-	-
Executive & Council	3 500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 700	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	254 859	4 739	1.9%	71 687	28.1%	76 426	30.0%	137 170	70.0%	(47.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	167 709	3 052	1.8%	68 108	40.6%	71 160	42.4%	117 868	77.1%	(42.2%)
Waste Water Management	87 150	1 687	1.9%	3 579	4.1%	5 266	6.0%	19 302	45.7%	(81.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	712 996	275 825	38.7%	295 451	41.4%	571 276	80.1%	206 200	77.4%	43.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	55 909	6 682	12.0%	5 652	10.1%	12 334	22.1%	3 848	22.0%	46.9%
Other revenue	1 615	13 539	838.4%	63 343	3 922.2%	76 882	4 760.5%	42 035	762.6%	50.7%
Government - operating	395 613	159 739	40.4%	150 457	38.0%	310 196	78.4%	91 103	67.0%	65.2%
Government - capital	254 859	94 000	36.9%	75 000	29.4%	169 000	66.3%	69 000	67.5%	8.7%
Interest	5 000	1 865	37.3%	999	20.0%	2 864	57.3%	213	12.0%	368.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(457 862)	(133 941)	29.3%	(181 508)	39.6%	(315 450)	68.9%	(137 877)	58.8%	31.6%
Suppliers and employees	(456 363)	(133 941)	29.3%	(181 508)	39.8%	(315 450)	69.1%	(137 877)	59.0%	31.6%
Finance charges	(1 499)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	255 134	141 884	55.6%	113 942	44.7%	255 826	100.3%	68 323	105.8%	66.8%
Cash Flow from Investing Activities										
Receipts	6 200	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	6 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(266 059)	(60 986)	22.9%	(76 712)	28.8%	(137 698)	51.8%	(76 101)	69.4%	.8%
Capital assets	(266 059)	(60 986)	22.9%	(76 712)	28.8%	(137 698)	51.8%	(76 101)	69.4%	.8%
Net Cash from/(used) Investing Activities	(259 859)	(60 986)	23.5%	(76 712)	29.5%	(137 698)	53.0%	(76 101)	69.4%	.8%
Cash Flow from Financing Activities										
Receipts	-	645	-	28	-	673	-	10	99.0%	193.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	645	-	28	-	673	-	10	99.0%	193.0%
Payments	(1 499)	(695)	46.3%	-	-	(695)	46.3%	(743)	24.4%	(100.0%)
Repayment of borrowing	(1 499)	(695)	46.3%	-	-	(695)	46.3%	(743)	24.4%	(100.0%)
Net Cash from/(used) Financing Activities	(1 499)	(50)	3.3%	28	(1.9%)	(22)	1.5%	(733)	23.9%	(103.8%)
Net Increase/(Decrease) in cash held	(6 224)	80 848	(1 299.0%)	37 258	(598.6%)	118 107	(1 897.6%)	(8 512)	(5 232.6%)	(537.7%)
Cash/cash equivalents at the year begin:	34 626	62 296	179.9%	143 144	413.4%	62 296	179.9%	137 795	155.2%	3.9%
Cash/cash equivalents at the year end:	28 402	143 144	504.0%	180 402	635.2%	180 402	635.2%	129 283	630.4%	39.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	995	1.6%	2 373	3.9%	1 448	2.4%	56 477	92.1%	61 293	61.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	200	1.9%	261	2.5%	99	1.0%	9 770	94.6%	10 330	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40	.1%	32	.1%	(55)	(.2%)	28 451	99.9%	28 468	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(469)	100.0%	(469)	(.5%)	-	-	-	-
Total By Income Source	1 234	1.2%	2 666	2.7%	1 491	1.5%	94 229	94.6%	99 622	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	492	3.7%	1 112	8.3%	697	5.2%	11 067	82.8%	13 367	13.4%	-	-	-	-
Commercial	659	2.9%	1 258	5.5%	536	2.3%	20 614	89.4%	23 066	23.2%	-	-	-	-
Households	45	.1%	169	.3%	207	.3%	62 097	99.3%	62 519	62.8%	-	-	-	-
Other	38	5.7%	127	19.0%	52	7.7%	452	67.5%	669	.7%	-	-	-	-
Total By Customer Group	1 234	1.2%	2 666	2.7%	1 491	1.5%	94 229	94.6%	99 622	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	6 290	100.0%	6 290	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	695	100.0%	695	.8%
Trade Creditors	3 435	4.4%	(2 251)	(2.9%)	5 617	7.2%	71 412	91.3%	78 214	89.8%
Auditor-General	(899)	64.1%	(504)	35.9%	-	-	(0)	-	(1 403)	(1.6%)
Other	956	29.3%	-	-	930	28.5%	1 376	42.2%	3 262	3.7%
Total	3 492	4.0%	(2 755)	(3.2%)	6 547	7.5%	79 773	91.6%	87 057	100.0%

Contact Details

Municipal Manager	Mr Njabulo Dludla	035 573 8615
Financial Manager	Ms NP Msomi	035 573 8713

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	147 527	56 026	38.0%	45 627	30.9%	101 654	68.9%	53 268	74.6%	(14.3%)
Property rates	10 796	3 091	28.6%	3 120	28.9%	6 211	57.5%	3 527	115.6%	(11.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	153	38.4%	142	35.5%	295	73.9%	119	-	19.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	220	24	11.1%	32	14.5%	56	25.6%	14	7.3%	134.5%
Interest earned - external investments	326	130	39.8%	383	117.5%	513	157.3%	-	-	(100.0%)
Interest earned - outstanding debtors	420	94	22.5%	173	41.2%	267	63.7%	113	-	52.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	112	24.9%	73	16.1%	185	41.0%	21	3.6%	247.6%
Licences and permits	475	104	21.9%	47	9.8%	151	31.7%	9	15.8%	402.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 164	52 290	39.0%	41 641	31.0%	93 931	70.0%	47 614	82.0%	(12.5%)
Other own revenue	276	28	10.0%	17	6.1%	44	16.1%	1 244	8.4%	(98.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	608	-	(100.0%)
Operating Expenditure	143 266	30 320	21.2%	35 753	25.0%	66 073	46.1%	28 110	50.7%	27.2%
Employee related costs	56 656	12 356	21.8%	14 448	25.5%	26 804	47.3%	12 574	54.5%	14.9%
Remuneration of councillors	10 491	2 623	25.0%	2 623	25.0%	5 245	50.0%	2 214	50.1%	18.5%
Debt impairment	750	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	530	-	-	-	-	-	-	36	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 729	-	-	260	9.5%	260	9.5%	-	-	(100.0%)
Contracted services	37 762	10 555	28.0%	7 928	21.0%	18 483	48.9%	7 238	378.1%	9.5%
Transfers and grants	610	283	46.4%	178	29.2%	462	75.7%	466	-	(61.7%)
Other expenditure	31 738	4 503	14.2%	10 316	32.5%	14 820	46.7%	5 582	22.0%	84.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 261	25 706		9 874		35 580		25 159		
Transfers recognised - capital	24 473	4 528	18.5%	6 578	26.9%	11 106	45.4%	16 311	37.4%	(59.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	122	-	170	-	292	-	150	-	13.7%
Surplus/(Deficit) after capital transfers and contributions	28 734	30 355		16 623		46 978		41 619		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 734	30 355		16 623		46 978		41 619		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 734	30 355		16 623		46 978		41 619		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 734	30 355		16 623		46 978		41 619		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	28 734	4 361	15.2%	5 832	20.3%	10 192	35.5%	10 822	30.2%	(46.1%)
National Government	24 473	4 308	17.6%	5 652	23.1%	9 959	40.7%	10 801	36.9%	(47.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 473	4 308	17.6%	5 652	23.1%	9 959	40.7%	10 801	36.9%	(47.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 261	53	1.2%	180	4.2%	233	5.5%	22	12.4%	734.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 734	4 361	15.2%	5 832	20.3%	10 192	35.5%	10 822	30.2%	(46.1%)
Governance and Administration	3 259	53	1.6%	168	5.2%	221	6.8%	10 822	-	(98.4%)
Executive & Council	450	-	-	26	5.8%	26	5.8%	22	-	20.2%
Budget & Treasury Office	989	-	-	-	-	-	-	10 310	-	(100.0%)
Corporate Services	1 820	53	2.9%	142	7.8%	195	10.7%	491	-	(71.1%)
Community and Public Safety	8 105	1 693	20.9%	1 364	16.8%	3 057	37.7%	-	-	(100.0%)
Community & Social Services	8 105	1 693	20.9%	1 364	16.8%	3 057	37.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 370	2 614	15.1%	4 300	24.8%	6 914	39.8%	-	-	(100.0%)
Planning and Development	200	-	-	-	-	-	-	-	-	-
Road Transport	17 170	2 614	15.2%	4 300	25.0%	6 914	40.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	172 000	65 337	38.0%	64 111	37.3%	129 448	75.3%	60 706	99.2%	5.6%
Property rates, penalties and collection charges	10 796	3 025	28.0%	3 172	29.4%	6 196	57.4%	3 225	117.0%	(1.6%)
Service charges	400	66	16.6%	101	25.4%	168	41.9%	-	-	(100.0%)
Other revenue	1 421	1 746	122.8%	395	27.8%	2 140	150.6%	5 075	46.9%	(92.2%)
Government - operating	134 164	50 239	37.4%	47 820	35.6%	98 059	73.1%	36 342	74.0%	31.6%
Government - capital	24 473	10 000	40.9%	12 250	50.1%	22 250	90.9%	16 000	-	(23.4%)
Interest	746	262	35.1%	373	50.0%	634	85.0%	64	22.5%	479.2%
Dividends	-	-		-		-		-	-	
Payments	(140 516)	(43 146)	30.7%	(43 512)	31.0%	(86 658)	61.7%	(51 323)	78.0%	(15.2%)
Suppliers and employees	(139 376)	(42 801)	30.7%	(43 357)	31.1%	(86 158)	61.8%	(51 323)	78.0%	(15.5%)
Finance charges	(530)	(75)	14.1%	-		(75)	14.1%	-	-	
Transfers and grants	(610)	(271)	44.4%	(155)	25.4%	(426)	69.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	31 484	22 191	70.5%	20 598	65.4%	42 789	135.9%	9 383	254.6%	119.5%
Cash Flow from Investing Activities										
Receipts	-	13 888	-	3 105	-	16 993	-	586	1.3%	429.7%
Proceeds on disposal of PPE	-	12 909	-	-	-	12 909	-	586	1.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	979	-	3 105	-	4 084	-	-	-	(100.0%)
Payments	(28 734)	(20 071)	69.9%	(11 442)	39.8%	(31 513)	109.7%	(16 794)	67.8%	(31.9%)
Capital assets	(28 734)	(20 071)	69.9%	(11 442)	39.8%	(31 513)	109.7%	(16 794)	67.8%	(31.9%)
Net Cash from/(used) Investing Activities	(28 734)	(6 183)	21.5%	(8 337)	29.0%	(14 520)	50.5%	(16 207)	244.9%	(48.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	-
Repayment of borrowing	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	-
Net Cash from/(used) Financing Activities	(692)	(612)	88.4%	-	-	(612)	88.4%	-	-	-
Net Increase/(Decrease) in cash held	2 058	15 396	748.1%	12 261	595.8%	27 657	1 343.9%	(6 825)	-	(279.7%)
Cash/cash equivalents at the year begin:	1 879	233	12.4%	15 629	831.8%	233	12.4%	9 417	68.6%	66.0%
Cash/cash equivalents at the year end:	3 937	15 629	397.0%	27 890	708.4%	27 890	708.4%	2 593	110.1%	975.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	604	10.0%	7	.1%	241	4.0%	5 212	86.0%	6 064	74.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	11.6%	1	.3%	39	7.9%	389	80.2%	485	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	49	3.0%	43	2.7%	49	3.0%	1 483	91.3%	1 624	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	47.0%	(6)	60.7%	-	-	1	(7.7%)	(10)	(.1%)	-	-	-	-
Total By Income Source	705	8.6%	46	.6%	328	4.0%	7 084	86.8%	8 162	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(118)	(7.0%)	(182)	(10.8%)	27	1.6%	1 960	116.1%	1 688	20.7%	-	-	-	-
Commercial	615	19.5%	87	2.8%	179	5.7%	2 267	72.0%	3 149	38.6%	-	-	-	-
Households	196	5.9%	141	4.3%	120	3.7%	2 837	86.1%	3 294	40.4%	-	-	-	-
Other	12	37.1%	(0)	(1.1%)	1	3.8%	19	60.2%	32	.4%	-	-	-	-
Total By Customer Group	705	8.6%	46	.6%	328	4.0%	7 084	86.8%	8 162	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2 201	100.0%	2 201	60.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 579)	(206.8%)	2 968	238.1%	54	4.4%	803	64.4%	1 247	34.1%
Auditor-General	(339)	-	339	-	-	-	-	-	-	-
Other	(2 311)	(1 097.4%)	2 270	1 077.6%	87	41.4%	165	78.4%	211	5.8%
Total	(5 229)	(142.9%)	5 577	152.4%	142	3.9%	3 169	86.6%	3 658	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	3 054 874	904 178	29.6%	703 922	23.0%	1 608 100	52.6%	624 602	52.6%	12.7%
Property rates	474 453	150 566	31.7%	108 770	22.9%	259 336	54.7%	100 286	53.0%	8.5%
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	-
Service charges - electricity revenue	1 579 530	438 827	27.8%	301 173	19.1%	739 999	46.8%	249 439	47.2%	20.7%
Service charges - water revenue	337 842	107 326	31.8%	100 209	29.7%	207 535	61.4%	91 561	57.3%	9.4%
Service charges - sanitation revenue	99 625	25 231	25.3%	24 690	24.8%	49 922	50.1%	23 660	50.1%	4.4%
Service charges - refuse revenue	80 372	26 629	33.1%	26 621	33.1%	53 250	66.3%	24 580	63.8%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 449	1 452	17.2%	2 032	24.1%	3 484	41.2%	1 807	51.4%	12.4%
Interest earned - external investments	55 000	9 569	17.4%	10 681	19.4%	20 250	36.8%	20 897	79.9%	(48.9%)
Interest earned - outstanding debtors	56	514	922.6%	805	1 445.6%	1 319	2 368.2%	22	77.3%	3 503.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 485	1 940	25.9%	1 423	19.0%	3 363	44.9%	1 621	49.2%	(12.2%)
Licences and permits	3 808	852	22.4%	763	20.0%	1 614	42.4%	901	51.1%	(15.4%)
Agency services	7 797	1 520	19.5%	1 239	15.9%	2 759	35.4%	1 459	40.9%	(15.1%)
Transfers recognised - operational	356 638	135 940	38.1%	121 431	34.0%	257 371	72.2%	98 116	70.2%	23.8%
Other own revenue	43 819	2 839	6.5%	3 511	8.0%	6 349	14.5%	5 429	27.3%	(35.3%)
Gains on disposal of PPE	-	973	-	575	-	1 548	-	4 824	-	(88.1%)
Operating Expenditure	3 016 497	798 618	26.5%	667 783	22.1%	1 466 401	48.6%	658 420	49.6%	1.4%
Employee related costs	812 123	182 385	22.5%	191 812	23.6%	374 197	46.1%	177 255	47.8%	8.2%
Remuneration of councillors	31 881	7 231	22.7%	7 383	23.2%	14 614	45.8%	6 713	46.1%	10.0%
Debt impairment	26 513	6 628	25.0%	8 548	32.2%	15 176	57.2%	8 796	50.1%	(2.8%)
Depreciation and asset impairment	376 066	94 017	25.0%	94 017	25.0%	188 033	50.0%	94 197	50.0%	(.2%)
Finance charges	67 884	16 971	25.0%	16 971	25.0%	33 942	50.0%	18 350	50.3%	(7.5%)
Bulk purchases	1 000 945	330 196	33.0%	183 049	18.3%	513 245	51.3%	156 811	47.7%	16.7%
Other Materials	114 233	29 436	25.8%	30 517	26.7%	59 954	52.5%	26 755	28.8%	14.1%
Contracted services	312 731	79 222	25.3%	76 454	24.4%	155 676	49.8%	79 913	81.3%	(4.3%)
Transfers and grants	12 534	6 555	52.3%	2 852	22.8%	9 407	75.1%	2 400	56.3%	18.9%
Other expenditure	261 588	45 977	17.6%	56 179	21.5%	102 157	39.1%	87 230	56.9%	(35.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 377	105 560		36 139		141 699		(33 818)		
Transfers recognised - capital	129 224	-	-	2 079	1.6%	2 079	1.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 601	105 560		38 218		143 778		(33 818)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	167 601	105 560		38 218		143 778		(33 818)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 601	105 560		38 218		143 778		(33 818)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	167 601	105 560		38 218		143 778		(33 818)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	525 161	57 006	10.9%	144 179	27.5%	201 186	38.3%	100 586	25.7%	43.3%
National Government	121 374	19 606	16.2%	33 891	27.9%	53 497	44.1%	42 657	36.0%	(20.6%)
Provincial Government	7 850	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 224	19 606	15.2%	33 891	26.2%	53 497	41.4%	42 657	36.0%	(20.6%)
Borrowing	310 000	30 593	9.9%	63 107	20.4%	93 700	30.2%	18 944	21.7%	233.1%
Internally generated funds	85 937	6 807	7.9%	47 182	54.9%	53 989	62.8%	38 321	21.8%	23.1%
Public contributions and donations	-	-	-	-	-	-	-	665	-	(100.0%)
Capital Expenditure Standard Classification	525 161	57 006	10.9%	144 179	27.5%	201 186	38.3%	100 586	25.7%	43.3%
Governance and Administration	102 236	198	.2%	28 453	27.8%	28 650	28.0%	3 404	3.8%	735.9%
Executive & Council	-	-	-	105	-	105	-	53	61.5%	96.9%
Budget & Treasury Office	102 236	-	-	-	-	-	-	74	.2%	(100.0%)
Corporate Services	-	198	-	28 348	-	28 545	-	3 277	5.5%	765.2%
Community and Public Safety	80 981	7 479	9.2%	13 499	16.7%	20 977	25.9%	6 137	24.0%	120.0%
Community & Social Services	55 463	6 976	12.6%	10 479	18.9%	17 456	31.5%	1 206	7.4%	769.1%
Sport And Recreation	24 958	438	1.8%	2 697	10.8%	3 135	12.6%	3 972	45.3%	(32.1%)
Public Safety	559	64	11.4%	323	57.8%	387	69.2%	959	1 528.4%	(66.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	137 876	24 003	17.4%	27 497	19.9%	51 500	37.4%	22 755	39.8%	20.8%
Planning and Development	3 953	-	-	116	2.9%	116	2.9%	1 617	41.0%	(92.8%)
Road Transport	133 723	24 003	17.9%	27 207	20.3%	51 211	38.3%	21 138	39.8%	28.7%
Environmental Protection	200	-	-	174	86.9%	174	86.9%	-	-	(100.0%)
Trading Services	204 068	25 327	12.4%	74 731	36.6%	100 057	49.0%	68 290	28.4%	9.4%
Electricity	85 472	3 860	4.5%	28 256	33.1%	32 116	37.6%	10 984	16.5%	157.2%
Water	68 773	7 910	11.5%	21 952	31.9%	29 862	43.4%	35 861	38.8%	(38.8%)
Waste Water Management	48 123	13 140	27.3%	23 771	49.4%	36 911	76.7%	21 438	28.7%	10.9%
Waste Management	1 700	416	24.5%	752	44.2%	1 169	68.7%	7	.3%	9 998.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	3 031 168	840 518	27.7%	760 931	25.1%	1 601 449	52.8%	689 575	53.3%	10.3%
Property rates, penalties and collection charges	464 964	111 098	23.9%	108 632	23.4%	219 730	47.3%	100 320	46.0%	8.3%
Service charges	1 957 076	515 865	26.4%	445 812	22.8%	961 677	49.1%	400 821	50.3%	11.2%
Other revenue	64 868	26 289	40.5%	33 938	52.3%	60 226	92.8%	74 486	171.0%	(54.4%)
Government - operating	356 638	144 188	40.4%	118 402	33.2%	262 590	73.6%	29 061	53.5%	307.4%
Government - capital	129 224	32 617	25.2%	42 617	33.0%	75 234	58.2%	63 467	53.9%	(32.9%)
Interest	58 398	10 462	17.9%	11 530	19.7%	21 992	37.7%	21 421	86.4%	(46.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 487 933)	(679 318)	27.3%	(601 313)	24.2%	(1 280 631)	51.5%	(581 838)	54.3%	3.3%
Suppliers and employees	(2 407 516)	(668 255)	27.8%	(571 186)	23.7%	(1 239 440)	51.5%	(548 882)	54.7%	4.1%
Finance charges	(67 884)	(3 817)	5.6%	(27 960)	41.2%	(31 777)	46.8%	(30 518)	41.6%	(8.4%)
Transfers and grants	(12 534)	(7 246)	57.8%	(2 167)	17.3%	(9 413)	75.1%	(2 438)	56.3%	(11.1%)
Net Cash from/(used) Operating Activities	543 235	161 200	29.7%	159 618	29.4%	320 818	59.1%	107 737	48.7%	48.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	48.1%	53.6%
Capital assets	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	48.1%	53.6%
Net Cash from/(used) Investing Activities	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	47.2%	53.6%
Cash Flow from Financing Activities										
Receipts	310 000	1 749	.6%	2 107	.7%	3 856	1.2%	3 127	7.2%	(32.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	310 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 749	-	2 107	-	3 856	-	3 127	-	(32.6%)
Payments	(156 144)	(28 295)	18.1%	(82 441)	52.8%	(110 736)	70.9%	(49 440)	31.1%	66.8%
Repayment of borrowing	(156 144)	(28 295)	18.1%	(82 441)	52.8%	(110 736)	70.9%	(49 440)	31.1%	66.8%
Net Cash from/(used) Financing Activities	153 856	(26 546)	(17.3%)	(80 334)	(52.2%)	(106 880)	(69.5%)	(46 312)	71.7%	73.5%
Net Increase/(Decrease) in cash held	171 912	(4 585)	(2.7%)	(75 774)	(44.1%)	(80 360)	(46.7%)	(39 497)	58.4%	91.8%
Cash/cash equivalents at the year begin:	466 876	458 929	98.3%	454 344	97.3%	458 929	98.3%	703 673	118.5%	(35.4%)
Cash/cash equivalents at the year end:	638 788	454 344	71.1%	378 569	59.3%	378 569	59.3%	664 176	125.8%	(43.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	86 878	43.6%	8 466	4.2%	7 205	3.6%	96 747	48.5%	199 296	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	166 040	84.1%	8 043	4.1%	11 936	6.0%	11 336	5.7%	197 355	36.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 606	50.7%	1 859	2.7%	1 860	2.7%	29 988	43.9%	68 313	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 376	54.4%	614	4.0%	510	3.3%	5 886	38.3%	15 386	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 627	58.2%	461	4.0%	468	4.1%	3 840	33.7%	11 396	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	619	5.9%	154	1.5%	152	1.5%	9 527	91.2%	10 452	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	178	9.3%	74	3.9%	66	3.4%	1 598	83.4%	1 916	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 410	4.0%	1 562	4.4%	635	1.8%	32 071	89.9%	35 677	6.6%	-	-	-	-
Total By Income Source	304 734	56.5%	21 231	3.9%	22 832	4.2%	190 993	35.4%	539 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 984	42.2%	140	.7%	201	.9%	11 974	56.2%	21 299	3.9%	-	-	-	-
Commercial	237 475	72.7%	14 341	4.4%	17 311	5.3%	57 672	17.6%	326 799	60.5%	-	-	-	-
Households	54 824	30.4%	6 400	3.6%	5 053	2.8%	113 813	63.2%	180 090	33.4%	-	-	-	-
Other	3 451	29.7%	351	3.0%	266	2.3%	7 534	64.9%	11 602	2.1%	-	-	-	-
Total By Customer Group	304 734	56.5%	21 231	3.9%	22 832	4.2%	190 993	35.4%	539 790	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	60 887	100.0%	-	-	-	-	-	-	60 887	11.0%
Bulk Water	18 198	100.0%	-	-	-	-	-	-	18 198	3.3%
PAYE deductions	9 434	100.0%	-	-	-	-	-	-	9 434	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 248	100.0%	-	-	-	-	-	-	9 248	1.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	453 617	100.0%	-	-	-	-	-	-	453 617	82.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 187	100.0%	-	-	-	-	-	-	1 187	.2%
Total	552 572	100.0%	-	-	-	-	-	-	552 572	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J. Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	360 201	131 966	36.6%	62 533	17.4%	194 498	54.0%	26 060	41.5%	140.0%
Property rates	52 040	41 933	80.6%	(1 288)	(2.5%)	40 645	78.1%	(215)	75.7%	500.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1 553	89.5%	(100.0%)
Service charges - electricity revenue	64 343	13 574	21.1%	19 361	30.1%	32 935	51.2%	19 593	57.6%	(1.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 005	3 238	29.4%	3 473	31.6%	6 711	61.0%	3 043	57.7%	14.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 378	692	50.2%	185	13.4%	877	63.6%	89	78.7%	106.9%
Interest earned - external investments	7 791	1 201	15.4%	675	8.7%	1 876	24.1%	113	2.3%	496.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	43 717	1 263	2.9%	23 150	53.0%	24 412	55.8%	40	.3%	57 556.9%
Licences and permits	77	9	11.2%	2	2.0%	10	13.2%	3	9.0%	(50.3%)
Agency services	3 935	893	22.7%	840	21.3%	1 733	44.0%	790	(16.7%)	6.3%
Transfers recognised - operational	172 281	68 908	40.0%	15 812	9.2%	84 720	49.2%	-	34.9%	(100.0%)
Other own revenue	2 134	256	12.0%	323	15.1%	579	27.1%	1 049	69.8%	(69.2%)
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Operating Expenditure	406 349	85 679	21.1%	113 475	27.9%	199 154	49.0%	95 899	46.0%	18.3%
Employee related costs	121 725	29 534	24.3%	34 777	28.6%	64 311	52.8%	29 793	48.8%	16.7%
Remuneration of councillors	21 658	5 083	23.5%	5 079	23.5%	10 162	46.9%	4 752	47.1%	6.9%
Debt impairment	46 798	11 699	25.0%	11 699	25.0%	23 399	50.0%	11 111	50.0%	5.3%
Depreciation and asset impairment	47 306	-	-	23 531	49.7%	23 531	49.7%	12 832	52.2%	83.4%
Finance charges	343	118	34.4%	-	-	118	34.4%	-	45.2%	-
Bulk purchases	50 729	13 023	25.7%	10 126	20.0%	23 149	45.6%	10 904	44.2%	(7.1%)
Other Materials	10 313	2 114	20.5%	2 804	27.2%	4 918	47.7%	2 191	36.6%	28.0%
Contracted services	68 076	15 685	23.0%	14 800	21.7%	30 485	44.8%	16 952	40.4%	(12.7%)
Transfers and grants	3 901	168	4.3%	1 215	31.2%	1 383	35.4%	804	46.9%	51.2%
Other expenditure	35 502	8 255	23.3%	9 443	26.6%	17 698	49.9%	6 560	38.6%	43.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 148)	46 286		(50 942)		(4 656)		(69 839)		
Transfers recognised - capital	59 648	-	-	20 193	33.9%	20 193	33.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 500	46 286		(30 749)		15 538		(69 839)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 500	46 286		(30 749)		15 538		(69 839)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 500	46 286		(30 749)		15 538		(69 839)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 500	46 286		(30 749)		15 538		(69 839)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	74 043	3 500	4.7%	16 931	22.9%	20 431	27.6%	11 921	42.3%	42.0%
National Government	64 043	3 500	5.5%	16 931	26.4%	20 431	31.9%	11 921	42.3%	42.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 043	3 500	5.5%	16 931	26.4%	20 431	31.9%	11 921	42.3%	42.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	74 043	3 500	4.7%	16 931	22.9%	20 431	27.6%	11 921	42.3%	42.0%
Governance and Administration	2 740	177	6.5%	766	28.0%	943	34.4%	708	16.5%	8.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 740	11	.4%	766	28.0%	777	28.4%	21	.5%	3 614.1%
Corporate Services	-	166	-	-	-	166	-	687	-	(100.0%)
Community and Public Safety	40 047	553	1.4%	8 532	21.3%	9 085	22.7%	88	2.1%	9 555.8%
Community & Social Services	16 365	209	1.3%	4 163	25.4%	4 372	26.7%	35	7.1%	11 669.5%
Sport And Recreation	23 462	160	.7%	2 635	11.2%	2 795	11.9%	41	.9%	6 328.3%
Public Safety	220	184	83.6%	1 734	788.3%	1 918	871.9%	12	24.6%	14 351.5%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 066	2 228	7.9%	6 296	22.4%	8 524	30.4%	10 784	52.3%	(41.6%)
Planning and Development	300	-	-	-	-	-	-	-	-	-
Road Transport	27 766	2 228	8.0%	6 296	22.7%	8 524	30.7%	10 784	53.0%	(41.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 190	542	17.0%	1 336	41.9%	1 878	58.9%	341	15.6%	291.6%
Electricity	1 870	542	29.0%	1 259	67.3%	1 801	96.3%	341	22.2%	269.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	77	-	77	-	-	-	(100.0%)
Waste Management	1 320	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	365 066	129 613	35.5%	87 819	24.1%	217 433	59.6%	154 017	80.3%	(43.0%)
Property rates, penalties and collection charges	49 438	14 713	29.8%	11 771	23.8%	26 484	53.6%	14 025	51.5%	(16.1%)
Service charges	64 046	12 420	19.4%	13 535	21.1%	25 954	40.5%	14 504	41.1%	(6.7%)
Other revenue	71 510	32 034	44.8%	8 790	12.3%	40 824	57.1%	125 487	1 185.4%	(93.0%)
Government - operating	172 281	70 447	40.9%	26 376	15.3%	96 824	56.2%	-	34.9%	(100.0%)
Government - capital	-	-	-	27 347	-	27 347	-	-	-	(100.0%)
Interest	7 791	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(314 071)	(96 595)	30.8%	(91 473)	29.1%	(188 068)	59.9%	(88 076)	51.0%	3.9%
Suppliers and employees	(309 827)	(96 428)	31.1%	(90 258)	29.1%	(186 686)	60.3%	(87 272)	51.4%	3.4%
Finance charges	(343)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 901)	(168)	4.3%	(1 215)	31.2%	(1 383)	35.4%	(804)	26.3%	51.2%
Net Cash from/(used) Operating Activities	50 995	33 018	64.7%	(3 654)	(7.2%)	29 364	57.6%	65 941	267.5%	(105.5%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(74 043)	(3 500)	4.7%	(11 481)	15.5%	(14 981)	20.2%	(11 921)	30.5%	(3.7%)
Capital assets	(74 043)	(3 500)	4.7%	(11 481)	15.5%	(14 981)	20.2%	(11 921)	30.5%	(3.7%)
Net Cash from/(used) Investing Activities	(72 543)	(3 500)	4.8%	(11 481)	15.8%	(14 981)	20.7%	(11 921)	30.6%	(3.7%)
Cash Flow from Financing Activities										
Receipts	(6)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-	-
Payments	(343)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(349)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 897)	29 518	(134.8%)	(15 134)	69.1%	14 384	(65.7%)	54 019	(3 074.6%)	(128.0%)
Cash/cash equivalents at the year begin:	59 527	99 771	167.6%	129 289	217.2%	99 771	167.6%	142 299	116.6%	(9.1%)
Cash/cash equivalents at the year end:	37 630	129 289	343.6%	114 155	303.4%	114 155	303.4%	196 318	279.2%	(41.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 321	37.8%	2 440	27.8%	671	7.6%	2 360	26.8%	8 792	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	523	1.3%	13 929	33.9%	696	1.7%	25 947	63.1%	41 095	59.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	851	21.0%	496	12.2%	286	7.0%	2 419	59.7%	4 052	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	528	4.9%	3 913	36.1%	322	3.0%	6 083	56.1%	10 846	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 032)	(62.9%)	312	6.5%	135	2.8%	7 407	153.6%	4 822	6.9%	-	-	-	-
Total By Income Source	2 191	3.1%	21 091	30.3%	2 109	3.0%	44 216	63.5%	69 607	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 191	3.1%	21 091	30.3%	2 109	3.0%	44 216	63.5%	69 607	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 191	3.1%	21 091	30.3%	2 109	3.0%	44 216	63.5%	69 607	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 307	100.0%	-	-	-	-	-	-	3 307	10.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 154	100.0%	-	-	-	-	-	-	29 154	89.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	32 461	100.0%	-	-	-	-	-	-	32 461	100.0%

Contact Details

Municipal Manager	Mr RP Mnguni	035 473 3342
Financial Manager	Mr ZN Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	128 221	42 801	33.4%	36 587	28.5%	79 388	61.9%	36 494	53.0%	.3%
Property rates	13 850	6 605	47.7%	1 648	11.9%	8 253	59.6%	1 707	23.8%	(3.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	260	-	(100.0%)
Service charges - electricity revenue	25 512	5 072	19.9%	4 760	18.7%	9 831	38.5%	11 113	84.7%	(57.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 803	392	21.7%	398	22.1%	790	43.8%	227	50.1%	75.0%
Service charges - other	-	-	-	537	-	537	-	-	-	(100.0%)
Rental of facilities and equipment	171	41	23.9%	29	16.7%	69	40.5%	22	23.3%	27.0%
Interest earned - external investments	1 200	172	14.3%	805	67.1%	977	81.4%	-	3.6%	(100.0%)
Interest earned - outstanding debtors	-	65	-	258	-	323	-	32	-	714.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 000	0	-	0	-	0	-	295	18.7%	(100.0%)
Licences and permits	2 881	377	13.1%	334	11.6%	711	24.7%	107	21.1%	211.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 672	29 575	38.6%	27 640	36.0%	57 215	74.6%	22 440	62.6%	23.2%
Other own revenue	1 133	502	44.3%	180	15.9%	682	60.2%	290	23.1%	(38.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 600	32 283	25.9%	35 775	28.7%	68 058	54.6%	28 074	50.6%	27.4%
Employee related costs	48 580	11 200	23.1%	13 958	28.7%	25 159	51.8%	12 324	45.5%	13.3%
Remuneration of councillors	7 886	1 871	23.7%	2 008	25.5%	3 879	49.2%	1 731	49.6%	16.0%
Debt impairment	2 300	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 252	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 500	7 188	29.3%	5 112	20.9%	12 300	50.2%	1 520	34.7%	236.2%
Other Materials	1 252	92	7.4%	42	3.4%	135	10.8%	1 045	49.3%	(95.9%)
Contracted services	18 094	6 605	36.5%	8 386	46.4%	14 992	82.9%	2 374	104.8%	253.2%
Transfers and grants	-	138	-	-	-	138	-	97	91.3%	(100.0%)
Other expenditure	16 737	5 189	31.0%	6 268	37.4%	11 457	68.5%	8 982	81.5%	(30.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 620	10 517		813		11 330		8 420		
Transfers recognised - capital	32 749	-	-	30 958	94.5%	30 958	94.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 369	10 517		31 770		42 288		8 420		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 369	10 517		31 770		42 288		8 420		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 369	10 517		31 770		42 288		8 420		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 369	10 517		31 770		42 288		8 420		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	36 339	10 131	27.9%	10 193	28.0%	20 323	55.9%	21 007	76.0%	(51.5%)
National Government	32 749	10 070	30.8%	10 140	31.0%	20 210	61.7%	16 720	89.2%	(39.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 749	10 070	30.8%	10 140	31.0%	20 210	61.7%	16 720	89.2%	(39.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 590	61	1.7%	53	1.5%	113	3.2%	4 286	50.0%	(98.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 339	10 131	27.9%	10 193	28.0%	20 323	55.9%	21 007	76.0%	(51.5%)
Governance and Administration	315	15	4.7%	41	13.0%	56	17.7%	2 711	93.5%	(98.5%)
Executive & Council	80	-	-	-	-	-	-	2 440	93.7%	(100.0%)
Budget & Treasury Office	235	15	6.3%	21	9.0%	36	15.3%	141	47.1%	(85.0%)
Corporate Services	-	-	-	20	-	20	-	130	-	(84.8%)
Community and Public Safety	1 275	23	1.8%	9	.7%	32	2.5%	389	321.4%	(97.8%)
Community & Social Services	100	23	23.4%	-	-	23	23.4%	389	3 535.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 175	-	-	9	.7%	9	.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 409	4 484	24.4%	6 911	37.5%	11 395	61.9%	8 293	54.0%	(16.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 409	4 484	24.4%	6 911	37.5%	11 395	61.9%	8 293	55.3%	(16.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 340	5 609	34.3%	3 232	19.8%	8 841	54.1%	9 614	94.6%	(66.4%)
Electricity	15 840	5 609	35.4%	3 232	20.4%	8 841	55.8%	9 614	102.9%	(66.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	154 302	57 997	37.6%	46 839	30.4%	104 836	67.9%	43 954	67.0%	6.6%
Property rates, penalties and collection charges	8 310	2 734	32.9%	2 982	35.9%	5 716	68.8%	1 800	37.8%	65.7%
Service charges	23 487	5 425	23.1%	4 553	19.4%	9 978	42.5%	5 518	47.7%	(17.5%)
Other revenue	9 185	677	7.4%	542	5.9%	1 219	13.3%	2 291	41.7%	(76.3%)
Government - operating	79 371	32 878	41.4%	25 508	32.1%	58 386	73.6%	24 210	75.7%	5.4%
Government - capital	32 749	16 000	48.9%	13 000	39.7%	29 000	88.6%	10 000	83.7%	30.0%
Interest	1 200	283	23.6%	254	21.1%	537	44.7%	136	7.6%	86.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(117 015)	(31 356)	26.8%	(35 019)	29.9%	(66 375)	56.7%	(35 725)	57.9%	(2.0%)
Suppliers and employees	(117 015)	(30 932)	26.4%	(34 822)	29.8%	(65 753)	56.2%	(35 202)	57.4%	(1.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(424)	-	(198)	-	(622)	-	(523)	164.8%	(62.2%)
Net Cash from/(used) Operating Activities	37 287	26 641	71.4%	11 820	31.7%	38 461	103.1%	8 229	99.8%	43.6%
Cash Flow from Investing Activities										
Receipts	8 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 339)	(10 131)	27.9%	(10 193)	28.0%	(20 323)	55.9%	(25 670)	87.7%	(60.3%)
Capital assets	(36 339)	(10 131)	27.9%	(10 193)	28.0%	(20 323)	55.9%	(25 670)	87.7%	(60.3%)
Net Cash from/(used) Investing Activities	(27 839)	(10 131)	36.4%	(10 193)	36.6%	(20 323)	73.0%	(25 670)	132.5%	(60.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 448	16 510	174.8%	1 627	17.2%	18 138	192.0%	(17 442)	(58.9%)	(109.3%)
Cash/cash equivalents at the year begin:	(6 551)	3 635	(55.5%)	20 145	(307.5%)	3 635	(55.5%)	34 534	101.1%	(41.7%)
Cash/cash equivalents at the year end:	2 897	20 145	695.5%	21 773	751.6%	21 773	751.6%	17 093	67.1%	27.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 587	34.6%	907	19.8%	410	9.0%	1 679	36.6%	4 584	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	865	4.5%	314	1.6%	424	2.2%	17 689	91.7%	19 292	65.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(5)	100.0%	(5)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	140	8.1%	97	5.6%	69	4.0%	1 426	82.3%	1 733	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	132	3.3%	99	2.5%	101	2.5%	3 690	91.7%	4 022	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 725	9.2%	1 417	4.8%	1 004	3.4%	24 479	82.6%	29 625	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	368	2.6%	193	1.4%	222	1.6%	13 484	94.5%	14 267	48.2%	-	-	-	-
Commercial	1 459	27.0%	600	11.1%	326	6.0%	3 014	55.8%	5 399	18.2%	-	-	-	-
Households	897	9.0%	625	6.3%	456	4.6%	7 981	80.1%	9 959	33.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 725	9.2%	1 417	4.8%	1 004	3.4%	24 479	82.6%	29 625	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 391	100.0%	-	-	1 391	51.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	648	92.4%	(70)	(10.0%)	3	.4%	121	17.2%	702	26.1%
Auditor-General	594	100.0%	-	-	-	-	-	-	594	22.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 242	46.2%	(70)	(2.6%)	1 394	51.9%	121	4.5%	2 686	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	136 655	(11 733)	(8.6%)	38 683	28.3%	26 950	19.7%	9 750	14.4%	296.8%
Property rates	21 002	(14 029)	(66.8%)	2 204	10.5%	(11 825)	(56.3%)	1 560	27.7%	41.3%
Property rates - penalties and collection charges	-	1	-	-	-	1	-	-	-	-
Service charges - electricity revenue	14 987	1	-	100	.7%	101	.7%	471	2.9%	(78.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	739	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 408	-	3 065	-	4 472	-	2 091	-	46.6%
Rental of facilities and equipment	906	187	20.6%	292	32.2%	478	52.8%	49	46.3%	492.4%
Interest earned - external investments	900	154	17.1%	265	29.4%	419	46.6%	-	5.1%	(100.0%)
Interest earned - outstanding debtors	1 300	121	9.3%	371	28.5%	492	37.8%	866	49.7%	(57.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	78	2	3.0%	6	7.3%	8	10.2%	2	-	265.7%
Licences and permits	4	12	334.7%	28 935	807 121.9%	28 947	807 456.5%	1	1.2%	2 659 396.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 395	2	-	215	.2%	217	.2%	1 846	3.0%	(88.3%)
Other own revenue	344	408	118.6%	3 231	939.2%	3 639	1 057.8%	2 984	667.9%	8.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	(120)	-	(100.0%)
Operating Expenditure	139 386	23 358	16.8%	30 994	22.2%	54 352	39.0%	16 017	34.8%	93.5%
Employee related costs	43 052	8 019	18.6%	13 492	31.3%	21 511	50.0%	5 345	34.8%	152.4%
Remuneration of councillors	10 199	1 518	14.9%	2 266	22.2%	3 784	37.1%	1 368	37.7%	65.6%
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	3 039	23.4%	2 389	18.4%	5 428	41.8%	-	13.3%	(100.0%)
Finance charges	-	(74)	-	-	-	(74)	-	-	-	-
Bulk purchases	12 000	1 289	10.7%	-	-	1 289	10.7%	713	19.9%	(100.0%)
Other Materials	8 500	-	-	625	7.3%	625	7.3%	-	-	(100.0%)
Contracted services	23 056	5 781	25.1%	8 580	37.2%	14 361	62.3%	5 752	55.3%	49.2%
Transfers and grants	1 500	220	14.7%	74	4.9%	294	19.6%	-	-	(100.0%)
Other expenditure	24 579	3 566	14.5%	3 568	14.5%	7 134	29.0%	2 839	40.1%	25.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 731)	(35 091)		7 690		(27 402)		(6 267)		
Transfers recognised - capital	49 945	-	-	-	-	-	-	500	2.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	721	-	-	-	721	-	336	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	47 214	(34 370)		7 690		(26 681)		(5 432)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 214	(34 370)		7 690		(26 681)		(5 432)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 214	(34 370)		7 690		(26 681)		(5 432)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 214	(34 370)		7 690		(26 681)		(5 432)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	56 200	5 910	10.5%	21 299	37.9%	27 210	48.4%	3 425	25.8%	521.8%
National Government	49 945	5 910	11.8%	21 299	42.6%	27 210	54.5%	3 425	37.5%	521.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 945	5 910	11.8%	21 299	42.6%	27 210	54.5%	3 425	37.5%	521.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 255	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 200	5 910	10.5%	21 299	37.9%	27 210	48.4%	3 425	25.8%	521.8%
Governance and Administration	2 270	-	-	-	-	-	-	-	-	-
Executive & Council	250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 575	-	-	-	-	-	-	-	-	-
Corporate Services	445	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 345	-	-	1 752	14.2%	1 752	14.2%	-	-	(100.0%)
Community & Social Services	2 845	-	-	1 752	61.6%	1 752	61.6%	-	-	(100.0%)
Sport And Recreation	9 500	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 795	5 910	25.9%	19 548	85.8%	25 458	111.7%	3 425	34.9%	470.7%
Planning and Development	100	5 910	5 910.1%	19 548	19 547.7%	25 458	25 457.8%	3 425	488.9%	470.7%
Road Transport	22 695	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 790	-	-	-	-	-	-	-	-	-
Electricity	18 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	790	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	176 010	67 535	38.4%	59 141	33.6%	126 676	72.0%	50 019	67.5%	18.2%
Property rates, penalties and collection charges	14 911	3 531	23.7%	1 646	11.0%	5 177	34.7%	9 375	87.9%	(82.4%)
Service charges	12 670	891	7.0%	2 509	19.8%	3 400	26.8%	1 919	39.2%	30.7%
Other revenue	1 189	2 337	196.6%	3 514	295.5%	5 851	492.1%	3 636	49.8%	(3.4%)
Government - operating	96 395	40 405	41.9%	30 152	31.3%	70 557	73.2%	28 944	74.3%	4.2%
Government - capital	49 945	20 000	40.0%	21 000	42.0%	41 000	82.1%	6 000	51.8%	250.0%
Interest	900	371	41.2%	320	35.5%	691	76.8%	145	28.1%	120.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(122 885)	(63 245)	51.5%	(43 121)	35.1%	(106 366)	86.6%	(45 310)	75.2%	(4.8%)
Suppliers and employees	(121 385)	(63 245)	52.1%	(43 121)	35.5%	(106 366)	87.6%	(45 310)	75.7%	(4.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 125	4 290	8.1%	16 020	30.2%	20 310	38.2%	4 709	41.8%	240.2%
Cash Flow from Investing Activities										
Receipts	5 900	-	-	-	-	-	-	3 425	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3 425	-	(100.0%)
Decrease in non-current debtors	5 900	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 200)	-	-	(4 803)	8.5%	(4 803)	8.5%	-	-	(100.0%)
Capital assets	(56 200)	-	-	(4 803)	8.5%	(4 803)	8.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(50 300)	-	-	(4 803)	9.5%	(4 803)	9.5%	3 425	(25.9%)	(240.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 825	4 290	151.9%	11 217	397.1%	15 507	548.9%	8 134	5 387.0%	37.9%
Cash/cash equivalents at the year begin:	807	1 509	187.0%	5 799	718.7%	1 509	187.0%	15 677	9.3%	(63.0%)
Cash/cash equivalents at the year end:	3 632	5 799	159.7%	17 016	468.5%	17 016	468.5%	23 812	260.4%	(28.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	3 208	100.0%	3 208	8.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	752	23.4%	751	23.3%	116	3.6%	1 598	49.7%	3 217	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	843	4.7%	432	2.4%	420	2.3%	16 318	90.6%	18 013	50.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	79	1.4%	71	1.2%	68	1.2%	5 565	96.2%	5 783	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	6.3%	57	4.5%	47	3.7%	1 087	85.5%	1 272	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	129	2.0%	119	1.8%	116	1.8%	6 165	94.4%	6 529	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	.4%	(2)	.1%	(68)	3.4%	(1 925)	96.2%	(2 002)	(5.6%)	-	-	-	-
Total By Income Source	1 876	5.2%	1 428	4.0%	700	1.9%	32 016	88.9%	36 020	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	526	4.6%	511	4.5%	220	1.9%	10 130	89.0%	11 388	31.6%	-	-	-	-
Commercial	852	16.4%	463	8.9%	136	2.6%	3 748	72.1%	5 199	14.4%	-	-	-	-
Households	158	1.8%	146	1.6%	134	1.5%	8 476	95.1%	8 914	24.7%	-	-	-	-
Other	340	3.2%	307	2.9%	210	2.0%	9 662	91.9%	10 519	29.2%	-	-	-	-
Total By Customer Group	1 876	5.2%	1 428	4.0%	700	1.9%	32 016	88.9%	36 020	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(270)	14.5%	(433)	23.3%	355	(19.1%)	(1 509)	81.3%	(1 856)	71.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 488)	339.0%	1 574	(214.4%)	69	(9.4%)	111	(15.2%)	(734)	28.3%
Total	(2 758)	106.5%	1 141	(44.0%)	424	(16.4%)	(1 398)	54.0%	(2 590)	100.0%

Contact Details

Municipal Manager	Mr LS Jili	035 833 2009
Financial Manager	Mr S Ntombela	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	698 201	245 424	35.2%	205 535	29.4%	450 959	64.6%	226 430	68.7%	(9.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	48 337	14 028	29.0%	11 476	23.7%	25 504	52.8%	11 418	45.8%	.5%
Service charges - sanitation revenue	8 357	1 883	22.5%	1 826	21.8%	3 709	44.4%	2 246	55.5%	(18.7%)
Service charges - refuse revenue	29 566	7 286	24.6%	6 553	22.2%	13 839	46.8%	4 810	41.5%	36.2%
Service charges - other	-	-	-	-	-	-	-	24	46.6%	(100.0%)
Rental of facilities and equipment	105	31	29.5%	20	19.6%	51	49.1%	5 965	91.4%	(99.7%)
Interest earned - external investments	44 308	9 805	22.1%	8 966	20.2%	18 770	42.4%	9 716	57.6%	(7.7%)
Interest earned - outstanding debtors	310	541	174.5%	537	173.1%	1 078	347.6%	568	347.9%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9	2	27.9%	3	36.7%	5	64.6%	-	-	(100.0%)
Licences and permits	112	-	-	40	35.6%	40	35.6%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	534 175	204 961	38.4%	172 045	32.2%	377 007	70.6%	183 682	74.1%	(6.3%)
Other own revenue	32 922	6 887	20.9%	4 068	12.4%	10 955	33.3%	8 001	46.5%	(49.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836 433	194 813	23.3%	240 041	28.7%	434 854	52.0%	191 495	50.0%	25.4%
Employee related costs	253 904	47 831	18.8%	62 021	24.4%	109 852	43.3%	52 649	41.3%	17.8%
Remuneration of councillors	13 490	2 797	20.7%	2 790	20.7%	5 587	41.4%	3 087	45.7%	(9.6%)
Debt impairment	2 828	2	.1%	118	4.2%	120	4.2%	915	50.4%	(87.1%)
Depreciation and asset impairment	93 158	17 039	18.3%	17 029	18.3%	34 068	36.6%	9 484	35.9%	79.6%
Finance charges	5 322	-	-	2 762	51.9%	2 762	51.9%	3 529	54.9%	(21.8%)
Bulk purchases	28 534	10 272	36.0%	11 258	39.5%	21 530	75.5%	12 082	55.4%	(6.8%)
Other Materials	32 759	6 404	19.5%	4 510	13.8%	10 914	33.3%	3 533	48.9%	27.6%
Contracted services	294 862	84 664	28.7%	106 873	36.2%	191 537	65.0%	81 008	63.2%	31.9%
Transfers and grants	2 910	1 012	34.8%	2 013	69.2%	3 025	104.0%	1 021	44.6%	97.2%
Other expenditure	108 665	24 792	22.8%	30 667	28.2%	55 459	51.0%	24 187	44.4%	26.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(138 232)	50 611		(34 506)		16 105		34 935		
Transfers recognised - capital	315 258	33 331	10.6%	50 624	16.1%	83 954	26.6%	43 258	18.3%	17.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 026	83 942		16 118		100 060		78 192		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	177 026	83 942		16 118		100 060		78 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 026	83 942		16 118		100 060		78 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	177 026	83 942		16 118		100 060		78 192		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	324 513	27 935	8.6%	41 524	12.8%	69 459	21.4%	41 455	15.6%	.2%
National Government	315 258	27 778	8.8%	40 483	12.8%	68 261	21.7%	38 263	16.1%	5.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	315 258	27 778	8.8%	40 483	12.8%	68 261	21.7%	38 263	16.1%	5.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 255	158	1.7%	1 041	11.2%	1 198	12.9%	3 192	11.6%	(67.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	324 513	27 935	8.6%	41 524	12.8%	69 459	21.4%	41 455	15.6%	.2%
Governance and Administration	3 030	126	4.2%	305	10.1%	431	14.2%	1 888	20.4%	(83.9%)
Executive & Council	1 160	46	4.0%	23	2.0%	70	6.0%	1 243	167.9%	(98.1%)
Budget & Treasury Office	970	-	-	56	5.8%	56	5.8%	46	.8%	22.9%
Corporate Services	900	80	8.9%	225	25.0%	305	33.9%	599	21.6%	(62.4%)
Community and Public Safety	-	-	-	-	-	-	-	106	80.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	641	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	(535)	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	31	7.8%	107	26.7%	138	34.5%	3	.2%	3 303.7%
Planning and Development	100	31	31.4%	15	15.0%	46	46.3%	3	.2%	377.6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	300	-	-	92	30.6%	92	30.6%	-	-	(100.0%)
Trading Services	320 483	27 778	8.7%	41 112	12.8%	68 890	21.5%	39 458	15.3%	4.2%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	270 040	27 778	10.3%	40 750	15.1%	68 527	25.4%	39 458	15.5%	3.3%
Waste Water Management	49 868	-	-	-	-	-	-	-	-	-
Waste Management	575	-	-	363	63.1%	363	63.1%	-	-	(100.0%)
Other	600	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 013 459	1 143 304	112.8%	780 018	77.0%	1 923 322	189.8%	709 953	159.0%	9.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	86 260	25 206	29.2%	20 124	23.3%	45 330	52.6%	21 467	54.0%	(6.3%)
Other revenue	33 148	821 235	2 477.5%	522 227	1 575.4%	1 343 461	4 052.9%	623 605	14 547.1%	(16.3%)
Government - operating	534 175	203 396	38.1%	164 439	30.8%	367 835	68.9%	-	36.6%	(100.0%)
Government - capital	315 258	83 000	26.3%	65 000	20.6%	148 000	46.9%	55 264	59.4%	17.6%
Interest	44 618	10 467	23.5%	8 229	18.4%	18 695	41.9%	9 618	49.4%	(14.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(740 447)	(898 830)	121.4%	(497 309)	67.2%	(1 396 139)	188.6%	(682 193)	165.9%	(27.1%)
Suppliers and employees	(732 215)	(898 173)	122.7%	(494 633)	67.6%	(1 392 805)	190.2%	(681 751)	169.7%	(27.4%)
Finance charges	(5 322)	-	-	(2 497)	46.9%	(2 497)	46.9%	(442)	6.9%	464.9%
Transfers and grants	(2 910)	(658)	22.6%	(180)	6.2%	(838)	28.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	273 012	244 474	89.5%	282 709	103.6%	527 182	193.1%	27 760	142.6%	918.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(315 258)	(82 682)	26.2%	(62 460)	19.8%	(145 142)	46.0%	(87 670)	58.5%	(28.8%)
Capital assets	(315 258)	(82 682)	26.2%	(62 460)	19.8%	(145 142)	46.0%	(87 670)	58.5%	(28.8%)
Net Cash from/(used) Investing Activities	(315 258)	(82 682)	26.2%	(62 460)	19.8%	(145 142)	46.0%	(87 670)	59.6%	(28.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 928)	-	-	(3 129)	52.8%	(3 129)	52.8%	(6 156)	58.0%	(49.2%)
Repayment of borrowing	(5 928)	-	-	(3 129)	52.8%	(3 129)	52.8%	(6 156)	58.0%	(49.2%)
Net Cash from/(used) Financing Activities	(5 928)	-	-	(3 129)	52.8%	(3 129)	52.8%	(6 156)	64.4%	(49.2%)
Net Increase/(Decrease) in cash held	(48 174)	161 792	(335.8%)	217 120	(450.7%)	378 912	(786.5%)	(66 066)	(362.5%)	(428.6%)
Cash/cash equivalents at the year begin:	409 338	109 895	26.8%	271 687	66.4%	109 895	26.8%	434 520	56.9%	(37.5%)
Cash/cash equivalents at the year end:	361 164	271 687	75.2%	488 807	135.3%	488 807	135.3%	368 454	147.8%	32.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 152	8.7%	3 185	6.6%	1 477	3.1%	39 142	81.6%	47 956	64.5%	-	-	29 165	61.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	564	6.6%	349	4.1%	223	2.6%	7 469	86.8%	8 605	11.6%	-	-	4 738	55.0%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	741	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	195	2.3%	192	2.3%	185	2.2%	7 877	93.2%	8 449	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 457	26.4%	537	5.8%	252	2.7%	6 048	65.1%	9 293	12.5%	-	-	-	-
Total By Income Source	7 368	9.9%	4 264	5.7%	2 137	2.9%	60 535	81.5%	74 304	100.0%	-	-	34 644	47.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 046	21.5%	1 618	17.0%	307	3.2%	5 567	58.4%	9 538	12.8%	-	-	-	-
Commercial	3 232	37.4%	984	11.4%	399	4.6%	4 034	46.6%	8 649	11.6%	-	-	741	9.0%
Households	2 090	3.7%	1 662	3.0%	1 432	2.6%	50 933	90.8%	56 117	75.5%	-	-	33 903	60.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 368	9.9%	4 264	5.7%	2 137	2.9%	60 535	81.5%	74 304	100.0%	-	-	34 644	47.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 441	3.6%	3 380	8.3%	1 816	4.5%	33 942	83.6%	40 579	46.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 048	62.3%	2 770	6.9%	3 173	7.9%	9 191	22.9%	40 183	45.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 673	66.6%	1 474	21.0%	10	.1%	858	12.2%	7 015	8.0%
Total	31 162	35.5%	7 623	8.7%	4 999	5.7%	43 991	50.1%	87 776	100.0%

Contact Details

Municipal Manager	Mrs Cheryl Rebby	035 799 2508
Financial Manager	Mr Bongane Mdlepshe	035 799 2712

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	247 900	79 852	32.2%	64 584	26.1%	144 435	58.3%	64 603	32.4%	-
Property rates	47 732	6 023	12.6%	9 564	20.0%	15 587	32.7%	9 675	31.4%	(1.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	0	-	(100.0%)
Service charges - electricity revenue	20 394	4 295	21.1%	4 911	24.1%	9 206	45.1%	852	5.0%	476.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 393	2 338	27.9%	2 197	26.2%	4 534	54.0%	2 237	42.5%	(1.8%)
Service charges - other	-	-	-	-	-	-	-	3 046	-	(100.0%)
Rental of facilities and equipment	271	44	16.2%	55	20.3%	99	36.5%	23	10.6%	135.3%
Interest earned - external investments	2 900	1 096	37.8%	550	19.0%	1 646	56.7%	439	14.2%	25.1%
Interest earned - outstanding debtors	4 400	2 220	50.5%	3 964	90.1%	6 184	140.5%	2 187	52.6%	81.2%
Dividends received	-	-	-	-	-	-	-	31	-	(100.0%)
Fines	500	12	2.4%	17	3.4%	29	5.8%	12	4.0%	48.6%
Licences and permits	1 472	263	17.9%	285	19.3%	548	37.2%	244	35.0%	16.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 481	63 450	39.3%	42 906	26.6%	106 355	65.9%	45 745	29.9%	(6.2%)
Other own revenue	356	111	31.2%	136	38.2%	247	69.3%	112	33.1%	21.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	247 900	58 673	23.7%	56 978	23.0%	115 651	46.7%	64 036	44.9%	(11.0%)
Employee related costs	84 108	20 091	23.9%	23 834	28.3%	43 925	52.2%	22 514	55.4%	5.9%
Remuneration of councillors	13 442	3 255	24.2%	3 191	23.7%	6 446	48.0%	2 976	41.2%	7.2%
Debt impairment	5 800	-	-	3 000	51.7%	3 000	51.7%	10 030	259.7%	(70.1%)
Depreciation and asset impairment	29 097	6 612	22.7%	7 483	25.7%	14 095	48.4%	2 785	12.1%	168.7%
Finance charges	920	103	11.2%	104	11.3%	207	22.5%	103	4.8%	.6%
Bulk purchases	17 331	7 763	44.8%	3 089	17.8%	10 852	62.6%	2 844	49.9%	8.6%
Other Materials	33 070	3 051	9.2%	3 084	9.3%	6 135	18.6%	1 148	9.5%	168.6%
Contracted services	16 133	5 737	35.6%	7 931	49.2%	13 668	84.7%	9 949	103.0%	(20.3%)
Transfers and grants	8 329	1 590	19.1%	576	6.9%	2 166	26.0%	2 181	27.1%	(73.6%)
Other expenditure	39 670	10 792	27.2%	4 680	11.8%	15 472	39.0%	9 527	28.8%	(50.9%)
Loss on disposal of PPE	-	(322)	-	6	-	(316)	-	(21)	-	(127.7%)
Surplus/(Deficit)	0	21 179		7 606		28 785		567		
Transfers recognised - capital	45 373	4 586	10.1%	18 101	39.9%	22 687	50.0%	3 837	8.5%	371.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 373	25 765		25 707		51 472		4 404		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 373	25 765		25 707		51 472		4 404		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 373	25 765		25 707		51 472		4 404		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 373	25 765		25 707		51 472		4 404		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	56 547	4 747	8.4%	23 893	42.3%	28 640	50.6%	8 520	29.6%	180.4%
National Government	38 992	4 747	12.2%	18 071	46.3%	22 818	58.5%	6 922	33.6%	161.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 992	4 747	12.2%	18 071	46.3%	22 818	58.5%	6 922	33.6%	161.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 555	-	-	5 822	33.2%	5 822	33.2%	1 598	12.9%	264.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 547	4 747	8.4%	23 893	42.3%	28 640	50.6%	8 520	29.6%	180.4%
Governance and Administration	300	839	279.6%	145	48.5%	984	328.1%	1 565	614.4%	(90.7%)
Executive & Council	-	839	-	-	-	839	-	1 565	25 191.5%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	300	-	-	145	48.5%	145	48.5%	-	-	(100.0%)
Community and Public Safety	8 116	-	-	2 999	37.0%	2 999	37.0%	106	70.8%	2 734.5%
Community & Social Services	7 116	-	-	2 999	42.1%	2 999	42.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	761.0%	-
Public Safety	1 000	-	-	-	-	-	-	106	4.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 836	3 908	8.7%	18 580	41.4%	22 488	50.2%	5 701	21.3%	225.9%
Planning and Development	9 139	454	5.0%	822	9.0%	1 277	14.0%	4	-	19 940.2%
Road Transport	35 697	3 454	9.7%	17 758	49.7%	21 212	59.4%	5 697	33.4%	211.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 295	-	-	2 168	65.8%	2 168	65.8%	1 149	205.2%	88.7%
Electricity	3 295	-	-	2 168	65.8%	2 168	65.8%	1 149	-	88.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	265 559	104 931	39.5%	96 227	36.2%	201 158	75.7%	55 321	23.1%	73.9%
Property rates, penalties and collection charges	32 458	2 786	8.6%	15 407	47.5%	18 192	56.0%	7 328	32.7%	110.3%
Service charges	21 003	3 601	17.1%	3 810	18.1%	7 410	35.3%	2 791	19.6%	36.5%
Other revenue	2 124	4 048	190.6%	13 579	639.2%	17 627	829.8%	379	30.3%	3 485.1%
Government - operating	161 481	70 866	43.9%	48 904	30.3%	119 770	74.2%	44 730	29.3%	9.3%
Government - capital	45 373	21 335	47.0%	10 000	22.0%	31 335	69.1%	1	-	1 112 247.1%
Interest	3 120	2 296	73.6%	4 528	145.1%	6 824	218.7%	61	1.5%	7 276.7%
Dividends	-	-	-	-	-	-	-	31	-	(100.0%)
Payments	(213 003)	(52 279)	24.5%	(59 292)	27.8%	(111 571)	52.4%	(56 489)	53.3%	5.0%
Suppliers and employees	(203 754)	(50 689)	24.9%	(57 923)	28.4%	(108 612)	53.3%	(54 296)	55.5%	6.7%
Finance charges	(920)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 329)	(1 590)	19.1%	(1 370)	16.4%	(2 959)	35.5%	(2 194)	27.2%	(37.6%)
Net Cash from/(used) Operating Activities	52 556	52 652	100.2%	36 935	70.3%	89 587	170.5%	(1 169)	(87.9%)	(3 260.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(12)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(12)	-	(100.0%)
Payments	(56 547)	(4 747)	8.4%	(18 021)	31.9%	(22 768)	40.3%	(8 520)	29.6%	111.5%
Capital assets	(56 547)	(4 747)	8.4%	(18 021)	31.9%	(22 768)	40.3%	(8 520)	29.6%	111.5%
Net Cash from/(used) Investing Activities	(56 547)	(4 747)	8.4%	(18 021)	31.9%	(22 768)	40.3%	(8 532)	(2.3%)	111.2%
Cash Flow from Financing Activities										
Receipts	(650)	4	(.6%)	34	(5.2%)	38	(5.8%)	(111)	93.1%	(130.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(650)	4	(.6%)	34	(5.2%)	38	(5.8%)	(111)	63.4%	(130.5%)
Payments	(2 016)	(361)	17.9%	(310)	15.4%	(671)	33.3%	-	60.6%	(100.0%)
Repayment of borrowing	(2 016)	(361)	17.9%	(310)	15.4%	(671)	33.3%	-	60.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2 666)	(357)	13.4%	(276)	10.4%	(633)	23.7%	(111)	79.0%	147.9%
Net Increase/(Decrease) in cash held	(6 657)	47 549	(714.3%)	18 637	(280.0%)	66 186	(994.3%)	(9 812)	571.7%	(289.9%)
Cash/cash equivalents at the year begin:	19 774	15 157	76.7%	62 706	317.1%	15 157	76.7%	(21 849)	103.1%	(387.0%)
Cash/cash equivalents at the year end:	13 117	62 706	478.1%	81 343	620.1%	81 343	620.1%	(31 661)	(483.6%)	(356.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	612	10.9%	306	5.4%	241	4.3%	4 460	79.4%	5 619	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 696	1.6%	2 342	2.3%	3 504	3.4%	96 151	92.7%	103 693	57.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	686	1.9%	697	1.9%	626	1.7%	34 291	94.5%	36 300	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 191	3.3%	1 168	3.2%	2 259	6.2%	31 655	87.3%	36 273	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	97	94.3%	0	.2%	0	.1%	6	5.4%	103	.1%	-	-	-	-
Total By Income Source	4 283	2.4%	4 513	2.5%	6 630	3.6%	166 562	91.5%	181 988	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	1.2%	95	1.9%	130	2.6%	4 776	94.3%	5 063	2.8%	-	-	-	-
Commercial	1 105	1.5%	1 932	2.6%	3 577	4.8%	67 707	91.1%	74 321	40.8%	-	-	-	-
Households	2 737	2.7%	2 208	2.2%	2 644	2.6%	93 387	92.5%	100 976	55.5%	-	-	-	-
Other	379	23.3%	278	17.1%	279	17.1%	692	42.5%	1 628	.9%	-	-	-	-
Total By Customer Group	4 283	2.4%	4 513	2.5%	6 630	3.6%	166 562	91.5%	181 988	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 500	98.0%	-	-	30	2.0%	-	-	1 530	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 500	98.0%	-	-	30	2.0%	-	-	1 530	100.0%

Contact Details

Municipal Manager	Mr Sizwe.G Khuzwayo	032 456 8201
Financial Manager	Mr Thabani Sibusiso Khwela	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 525 513	343 515	22.5%	396 185	26.0%	739 700	48.5%	403 982	51.4%	(1.9%)
Property rates	430 791	91 844	21.3%	119 937	27.8%	211 781	49.2%	103 470	45.4%	15.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	751 134	142 578	19.0%	191 050	25.4%	333 629	44.4%	190 506	50.4%	.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	53 807	15 305	28.4%	15 003	27.9%	30 308	56.3%	17 175	53.2%	(12.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 161	409	35.3%	290	25.0%	700	60.3%	256	50.6%	13.5%
Interest earned - external investments	23 005	4 869	21.2%	4 779	20.8%	9 648	41.9%	9 516	43.2%	(49.8%)
Interest earned - outstanding debtors	7 200	1 589	22.1%	1 412	19.6%	3 001	41.7%	1 388	41.8%	1.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	47 019	1 603	3.4%	3 888	8.3%	5 491	11.7%	2 699	26.9%	44.1%
Licences and permits	205	72	35.0%	89	43.5%	161	78.5%	70	76.1%	27.2%
Agency services	9 688	3 029	31.3%	2 684	27.7%	5 713	59.0%	2 773	58.9%	(3.2%)
Transfers recognised - operational	166 667	62 913	37.7%	58 435	35.1%	121 349	72.8%	51 682	74.8%	13.1%
Other own revenue	34 836	19 302	55.4%	(1 384)	(4.0%)	17 918	51.4%	24 447	66.5%	(105.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 524 768	305 831	20.1%	341 963	22.4%	647 795	42.5%	279 272	42.3%	22.4%
Employee related costs	376 583	81 613	21.7%	87 266	23.2%	168 879	44.8%	86 945	47.4%	.4%
Remuneration of councillors	23 182	6 790	29.3%	6 388	27.6%	13 178	56.8%	4 949	42.8%	29.1%
Debt impairment	45 529	-	-	-	-	-	-	89	.7%	(100.0%)
Depreciation and asset impairment	85 000	16 564	19.5%	16 564	19.5%	33 128	39.0%	15 954	38.7%	3.8%
Finance charges	23 786	854	3.6%	10 534	44.3%	11 387	47.9%	9 764	41.0%	7.9%
Bulk purchases	633 019	146 924	23.2%	136 511	21.6%	283 435	44.8%	82 148	44.4%	66.2%
Other Materials	38 437	7 907	20.6%	8 742	22.7%	16 648	43.3%	22 827	84.8%	(61.7%)
Contracted services	150 760	25 652	17.0%	45 371	30.1%	71 022	47.1%	5 255	29.8%	763.5%
Transfers and grants	300	-	-	5	1.7%	5	1.7%	3 396	14.5%	(99.9%)
Other expenditure	148 170	19 529	13.2%	30 583	20.6%	50 112	33.8%	47 945	35.9%	(36.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	745	37 683		54 222		91 905		124 710		
Transfers recognised - capital	71 253	15 830	22.2%	4 829	6.8%	20 659	29.0%	3 468	30.7%	39.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	71 998	53 514		59 050		112 564		128 178		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	71 998	53 514		59 050		112 564		128 178		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 998	53 514		59 050		112 564		128 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 998	53 514		59 050		112 564		128 178		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	344 762	22 227	6.4%	26 967	7.8%	49 194	14.3%	29 198	26.7%	(7.6%)
National Government	63 052	14 283	22.7%	4 002	6.3%	18 286	29.0%	4 272	23.1%	(6.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13 041	358	2.7%	555	4.3%	913	7.0%	-	-	(100.0%)
Transfers recognised - capital	76 093	14 641	19.2%	4 557	6.0%	19 198	25.2%	4 272	23.1%	6.7%
Borrowing	77 186	141	.2%	623	.8%	763	1.0%	846	16.2%	(26.4%)
Internally generated funds	191 483	7 445	3.9%	21 787	11.4%	29 232	15.3%	22 687	32.0%	(4.0%)
Public contributions and donations	-	-	-	-	-	-	-	1 393	9.3%	(100.0%)
Capital Expenditure Standard Classification	344 762	22 227	6.4%	26 967	7.8%	49 194	14.3%	29 198	26.7%	(7.6%)
Governance and Administration	23 460	1 922	8.2%	1 994	8.5%	3 916	16.7%	8 183	56.2%	(75.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	23 460	1 922	8.2%	1 994	8.5%	3 916	16.7%	8 183	60.1%	(75.6%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50 394	3 081	6.1%	6 298	12.5%	9 378	18.6%	8 824	30.8%	(28.6%)
Community & Social Services	27 323	1 802	6.6%	1 044	3.8%	2 846	10.4%	5 552	42.8%	(81.2%)
Sport And Recreation	17 971	1 279	7.1%	3 993	22.2%	5 272	29.3%	3 106	19.1%	28.6%
Public Safety	600	-	-	162	27.0%	162	27.0%	167	11.4%	(2.9%)
Housing	4 500	-	-	1 099	24.4%	1 099	24.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 485	15 273	13.1%	16 598	14.2%	31 872	27.4%	5 145	22.8%	222.6%
Planning and Development	1 580	-	-	49	3.1%	49	3.1%	-	-	(100.0%)
Road Transport	114 905	15 273	13.3%	16 550	14.4%	31 823	27.7%	5 145	23.2%	221.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	154 423	1 951	1.3%	2 077	1.3%	4 028	2.6%	7 046	17.6%	(70.5%)
Electricity	150 081	1 762	1.2%	1 846	1.2%	3 608	2.4%	6 896	17.5%	(73.2%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 342	190	4.4%	231	5.3%	420	9.7%	150	19.2%	53.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 432 513	271 595	19.0%	463 210	32.3%	734 805	51.3%	369 438	51.1%	25.4%
Property rates, penalties and collection charges	387 712	53 632	13.8%	142 139	36.7%	195 771	50.5%	103 531	47.7%	37.3%
Service charges	724 447	103 526	14.3%	231 107	31.9%	334 632	46.2%	162 648	43.4%	42.1%
Other revenue	49 909	20 465	41.0%	(4 333)	(8.7%)	16 132	32.3%	23 762	90.5%	(118.2%)
Government - operating	166 667	63 992	38.4%	55 013	33.0%	119 005	71.4%	44 973	71.0%	22.3%
Government - capital	76 093	28 000	36.8%	29 665	39.0%	57 665	75.8%	25 184	91.8%	17.8%
Interest	27 685	1 980	7.2%	9 620	34.7%	11 600	41.9%	9 339	42.9%	3.0%
Dividends	-	-		-		-		-		
Payments	(1 344 002)	(340 994)	25.4%	(255 029)	19.0%	(596 022)	44.3%	(279 229)	49.2%	(8.7%)
Suppliers and employees	(1 319 915)	(340 140)	25.8%	(244 490)	18.5%	(584 630)	44.3%	(268 526)	49.4%	(9.0%)
Finance charges	(23 786)	(854)	3.6%	(10 534)	44.3%	(11 387)	47.9%	(10 683)	41.0%	(1.4%)
Transfers and grants	(300)	-	-	(5)	1.7%	(5)	1.7%	(19)	2.6%	(74.3%)
Net Cash from/(used) Operating Activities	88 511	(69 398)	(78.4%)	208 181	235.2%	138 783	156.8%	90 209	63.2%	130.8%
Cash Flow from Investing Activities										
Receipts	102 554	70 618	68.9%	12 966	12.6%	83 584	81.5%	(5 228)	(18 258.4%)	(348.0%)
Proceeds on disposal of PPE	-	-		-		-		-	-	-
Decrease in non-current debtors	102 500	84 143	82.1%	-	-	84 143	82.1%	-	-	-
Decrease in other non-current receivables	54	-	-	-	-	-	-	-	1 423.7%	-
Decrease (increase) in non-current investments	-	(13 525)		12 966		(559)		(5 228)	-	(348.0%)
Payments	(344 762)	(21 001)	6.1%	(31 974)	9.3%	(52 975)	15.4%	(29 198)	26.7%	9.5%
Capital assets	(344 762)	(21 001)	6.1%	(31 974)	9.3%	(52 975)	15.4%	(29 198)	26.7%	9.5%
Net Cash from/(used) Investing Activities	(242 208)	49 618	(20.5%)	(19 009)	7.8%	30 609	(12.6%)	(34 426)	31.0%	(44.8%)
Cash Flow from Financing Activities										
Receipts	79 686	747	.9%	367	.5%	1 113	1.4%	99	4.9%	268.8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	77 186	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	747	29.9%	367	14.7%	1 113	44.5%	99	24.7%	268.8%
Payments	(14 336)	-	-	(4 413)	30.8%	(4 413)	30.8%	(3 223)	41.3%	37.0%
Repayment of borrowing	(14 336)	-	-	(4 413)	30.8%	(4 413)	30.8%	(3 223)	41.3%	37.0%
Net Cash from/(used) Financing Activities	65 350	747	1.1%	(4 047)	(6.2%)	(3 300)	(5.1%)	(3 123)	(166.7%)	29.6%
Net Increase/(Decrease) in cash held	(88 347)	(19 034)	21.5%	185 126	(209.5%)	166 092	(188.0%)	52 660	(152.0%)	251.5%
Cash/cash equivalents at the year begin:	280 013	405 445	144.8%	386 411	138.0%	405 445	144.8%	266 455	76.7%	45.0%
Cash/cash equivalents at the year end:	191 666	386 411	201.6%	571 537	298.2%	571 537	298.2%	319 115	99.6%	79.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 646	57.5%	(1 484)	(3.0%)	2 363	4.7%	20 262	40.7%	49 787	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 777	16.5%	7 561	6.3%	5 944	4.9%	86 851	72.3%	120 133	50.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 278	15.0%	961	6.3%	730	4.8%	11 183	73.8%	15 152	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 704	5.9%	1 541	5.4%	1 351	4.7%	24 126	84.0%	28 723	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 878)	(14.7%)	(806)	(3.0%)	(3)	-	31 136	117.7%	26 448	11.0%	-	-	-	-
Total By Income Source	48 526	20.2%	7 773	3.2%	10 387	4.3%	173 558	72.2%	240 243	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 820	7.6%	658	2.8%	278	1.2%	21 057	88.4%	23 814	9.9%	-	-	-	-
Commercial	18 094	44.8%	(3 435)	(8.5%)	1 687	4.2%	24 084	59.6%	40 430	16.8%	-	-	-	-
Households	24 411	18.9%	7 579	5.9%	5 618	4.3%	91 660	70.9%	129 269	53.8%	-	-	-	-
Other	4 200	9.0%	2 970	6.4%	2 803	6.0%	36 757	78.7%	46 730	19.5%	-	-	-	-
Total By Customer Group	48 526	20.2%	7 773	3.2%	10 387	4.3%	173 558	72.2%	240 243	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	52 823	100.0%	-	-	-	-	-	-	52 823	65.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	415	100.0%	-	-	-	-	-	-	415	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 237	100.0%	-	-	-	-	-	-	3 237	4.0%
Loan repayments	10 534	100.0%	-	-	-	-	-	-	10 534	13.1%
Trade Creditors	9 630	100.0%	-	-	-	-	-	-	9 630	12.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 120	84.3%	215	5.8%	214	5.8%	152	4.1%	3 701	4.6%
Total	79 759	99.3%	215	.3%	214	.3%	152	.2%	80 340	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	163 975	73 024	44.5%	42 597	26.0%	115 621	70.5%	42 863	79.8%	(.6%)
Property rates	15 731	13 318	84.7%	395	2.5%	13 713	87.2%	280	131.7%	41.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	426	113	26.5%	108	25.4%	221	51.9%	1	99.9%	11 131.1%
Interest earned - external investments	12 500	2 704	21.6%	2 061	16.5%	4 765	38.1%	-	6.0%	(100.0%)
Interest earned - outstanding debtors	786	-	-	263	33.5%	263	33.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	2 371	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	1	-	1	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 412	56 183	41.8%	39 626	29.5%	95 809	71.3%	40 204	77.0%	(1.4%)
Other own revenue	120	707	588.8%	143	119.3%	850	708.1%	7	359.4%	1 854.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	191 571	36 342	19.0%	52 165	27.2%	88 508	46.2%	39 115	51.9%	33.4%
Employee related costs	62 307	10 674	17.1%	13 721	22.0%	24 395	39.2%	11 257	40.1%	21.9%
Remuneration of councillors	14 324	3 684	25.7%	4 015	28.0%	7 699	53.7%	2 003	41.5%	100.4%
Debt impairment	2 600	-	-	766	29.4%	766	29.4%	-	-	(100.0%)
Depreciation and asset impairment	20 000	-	-	8 868	44.3%	8 868	44.3%	2 269	19.8%	290.9%
Finance charges	-	-	-	-	-	-	-	12	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	41 046	13 457	32.8%	19 807	48.3%	33 265	81.0%	18 721	388.5%	5.8%
Transfers and grants	13 000	1 216	9.4%	1 260	9.7%	2 476	19.0%	-	-	(100.0%)
Other expenditure	38 294	7 311	19.1%	3 729	9.7%	11 040	28.8%	4 853	22.6%	(23.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 596)	36 682		(9 568)		27 114		3 748		
Transfers recognised - capital	29 267	14 632	50.0%	5 174	17.7%	19 806	67.7%	-	2.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 671	51 314		(4 394)		46 920		3 748		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 671	51 314		(4 394)		46 920		3 748		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 671	51 314		(4 394)		46 920		3 748		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 671	51 314		(4 394)		46 920		3 748		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	71 491	9 247	12.9%	6 502	9.1%	15 748	22.0%	6 635	11.6%	(2.0%)
National Government	29 267	8 994	30.7%	5 448	18.6%	14 441	49.3%	6 635	-	(17.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 267	8 994	30.7%	5 448	18.6%	14 441	49.3%	6 635	22.7%	(17.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 224	253	.6%	1 054	2.5%	1 307	3.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 491	9 247	12.9%	6 502	9.1%	15 748	22.0%	6 635	11.6%	(2.0%)
Governance and Administration	1 380	14	1.0%	404	29.3%	419	30.3%	790	5.6%	(48.8%)
Executive & Council	-	(3)	-	3	-	-	-	428	3.3%	(99.4%)
Budget & Treasury Office	1 380	7	.5%	57	4.2%	64	4.7%	10	.6%	475.5%
Corporate Services	-	10	-	344	-	355	-	352	-	(2.1%)
Community and Public Safety	5 270	21	.4%	195	3.7%	216	4.1%	-	-	(100.0%)
Community & Social Services	5 270	21	.4%	195	3.7%	216	4.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 467	9 211	26.7%	5 714	16.6%	14 925	43.3%	5 128	27.6%	11.4%
Planning and Development	4 200	(5)	(.1%)	236	5.6%	231	5.5%	-	-	(100.0%)
Road Transport	30 267	9 216	30.5%	5 478	18.1%	14 695	48.6%	5 128	36.3%	6.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	188	-	188	-	717	2.6%	(73.8%)
Electricity	-	-	-	-	-	-	-	717	2.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	188	-	188	-	-	-	(100.0%)
Other	30 374	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	185 377	78 274	42.2%	75 357	40.7%	153 631	82.9%	71 028	71.3%	6.1%
Property rates, penalties and collection charges	7 866	398	5.1%	10 744	136.6%	11 142	141.7%	2 430	38.5%	342.1%
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	546	279	51.1%	3 411	624.7%	3 690	675.8%	11 017	2 986.2%	(69.0%)
Government - operating	134 412	56 376	41.9%	41 044	30.5%	97 420	72.5%	40 209	74.5%	2.1%
Government - capital	29 267	19 000	64.9%	16 267	55.6%	35 267	120.5%	15 000	39.8%	8.4%
Interest	13 286	2 221	16.7%	3 891	29.3%	6 112	46.0%	2 371	61.1%	64.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(160 740)	(49 363)	30.7%	(47 438)	29.5%	(96 801)	60.2%	(32 217)	37.7%	47.2%
Suppliers and employees	(160 740)	(49 311)	30.7%	(46 229)	28.8%	(95 539)	59.4%	(32 217)	37.7%	43.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(52)	-	(1 209)	-	(1 261)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	24 636	28 911	117.4%	27 919	113.3%	56 831	230.7%	38 811	166.0%	(28.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(71 491)	(8 487)	11.9%	(9 619)	13.5%	(18 105)	25.3%	(17 258)	33.9%	(44.3%)
Capital assets	(71 491)	(8 487)	11.9%	(9 619)	13.5%	(18 105)	25.3%	(17 258)	33.9%	(44.3%)
Net Cash from/(used) Investing Activities	(71 491)	(8 487)	11.9%	(9 619)	13.5%	(18 105)	25.3%	(17 258)	33.0%	(44.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(46 855)	20 425	(43.6%)	18 301	(39.1%)	38 725	(82.6%)	21 553	(126.4%)	(15.1%)
Cash/cash equivalents at the year begin:	111 731	122 283	109.4%	142 708	127.7%	122 283	109.4%	143 890	102.1%	(.8%)
Cash/cash equivalents at the year end:	64 876	142 708	220.0%	161 008	248.2%	161 008	248.2%	165 443	247.3%	(2.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	129	.9%	116	.8%	(14)	(.1%)	13 873	98.4%	14 104	79.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	143	100.0%	143	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	50	1.4%	50	1.4%	49	1.4%	3 385	95.8%	3 534	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	(13.3%)	10	31.0%	(13)	(37.3%)	40	119.7%	34	.2%	-	-	-	-
Total By Income Source	175	1.0%	176	1.0%	23	.1%	17 442	97.9%	17 815	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12	.2%	10	.2%	(10)	(.2%)	6 756	99.8%	6 768	38.0%	-	-	-	-
Commercial	128	1.7%	115	1.5%	21	.3%	7 253	96.5%	7 518	42.2%	-	-	-	-
Households	18	.8%	18	.8%	10	.4%	2 374	98.0%	2 421	13.6%	-	-	-	-
Other	16	1.4%	32	2.9%	2	.2%	1 059	95.6%	1 108	6.2%	-	-	-	-
Total By Customer Group	175	1.0%	176	1.0%	23	.1%	17 442	97.9%	17 815	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(92)	22.9%	(1 532)	379.8%	832	(206.4%)	388	(96.3%)	(403)	(234.6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13	2.2%	243	42.2%	57	9.9%	263	45.7%	575	334.6%
Total	(79)	(46.1%)	(1 289)	(749.8%)	889	517.2%	651	378.7%	172	100.0%

Contact Details

Municipal Manager	Mr Musawenkosi Fred Hadebe (Acting)	032 532 5000
Financial Manager	Mr Godfrey Sibusiso Majola	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	108 903	48 297	44.3%	30 476	28.0%	78 773	72.3%	60 373	65.0%	(49.5%)
Property rates	16 298	11 125	68.3%	598	3.7%	11 723	71.9%	1 718	85.0%	(65.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	115	-	-	-	-	-	-	-	-	-
Service charges - other	-	1	-	1	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	864	228	26.4%	261	30.2%	489	56.6%	223	51.1%	17.1%
Interest earned - external investments	2 400	639	26.6%	412	17.2%	1 052	43.8%	1 909	138.0%	(78.4%)
Interest earned - outstanding debtors	1 870	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	1 001	9	.9%	9	.9%	18	1.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 742	36 265	42.3%	29 092	33.9%	65 357	76.2%	56 438	61.4%	(48.5%)
Other own revenue	612	29	4.7%	103	16.8%	132	21.5%	86	222.5%	19.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 894	25 419	23.3%	27 872	25.6%	53 291	48.9%	23 135	39.1%	20.5%
Employee related costs	39 967	8 174	20.5%	7 955	19.9%	16 129	40.4%	8 149	47.5%	(2.4%)
Remuneration of councillors	8 300	1 271	15.3%	2 053	24.7%	3 324	40.1%	1 752	49.8%	17.2%
Debt impairment	883	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 497	2 637	25.1%	2 612	24.9%	5 249	50.0%	2 485	30.8%	5.1%
Finance charges	42	28	67.3%	10	23.3%	38	90.6%	66	62.7%	(85.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 721	3 258	17.4%	4 912	26.2%	8 170	43.6%	-	65.2%	(100.0%)
Transfers and grants	1 200	118	9.8%	-	-	118	9.8%	1 581	8.5%	(100.0%)
Other expenditure	29 285	9 934	33.9%	10 329	35.3%	20 263	69.2%	9 102	48.0%	13.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8	22 878		2 604		25 482		37 238		
Transfers recognised - capital	29 435	3 314	11.3%	8 251	28.0%	11 565	39.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 443	26 192		10 855		37 047		37 238		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 443	26 192		10 855		37 047		37 238		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 443	26 192		10 855		37 047		37 238		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 443	26 192		10 855		37 047		37 238		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	33 722	4 235	12.6%	9 570	28.4%	13 805	40.9%	7 363	53.5%	30.0%
National Government	21 942	1 580	7.2%	8 463	38.6%	10 043	45.8%	6 736	49.6%	25.6%
Provincial Government	7 493	1 972	26.3%	655	8.7%	2 627	35.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 435	3 553	12.1%	9 117	31.0%	12 670	43.0%	6 736	49.6%	35.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 287	682	15.9%	453	10.6%	1 135	26.5%	627	37.5%	(27.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 722	4 235	12.6%	9 570	28.4%	13 805	40.9%	7 363	53.5%	30.0%
Governance and Administration	1 780	682	38.3%	453	25.4%	1 135	63.8%	627	37.5%	(27.8%)
Executive & Council	20	-	-	-	-	-	-	-	6.2%	-
Budget & Treasury Office	1 760	-	-	-	-	-	-	50	4.5%	(100.0%)
Corporate Services	-	682	-	453	-	1 135	-	576	-	(21.4%)
Community and Public Safety	9 855	-	-	-	-	-	-	1 895	82.8%	(100.0%)
Community & Social Services	9 855	-	-	-	-	-	-	1 895	82.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 087	3 553	16.1%	9 117	41.3%	12 670	57.4%	4 841	42.3%	88.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 087	3 553	16.1%	9 117	41.3%	12 670	57.4%	4 841	42.3%	88.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	128 989	59 273	46.0%	47 095	36.5%	106 369	82.5%	37 949	60.0%	24.1%
Property rates, penalties and collection charges	11 572	8 644	74.7%	892	7.7%	9 536	82.4%	-	-	(100.0%)
Service charges	115	-	-	-	-	-	-	-	-	-
Other revenue	2 218	1 999	90.1%	272	12.3%	2 271	102.4%	303	49.1%	(10.2%)
Government - operating	85 742	40 318	47.0%	32 554	38.0%	72 872	85.0%	35 737	79.2%	(8.9%)
Government - capital	26 942	8 000	29.7%	13 000	48.3%	21 000	77.9%	-	-	(100.0%)
Interest	2 400	312	13.0%	378	15.7%	689	28.7%	1 909	92.8%	(80.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(92 514)	(20 804)	22.5%	(35 087)	37.9%	(55 891)	60.4%	(26 371)	45.3%	33.0%
Suppliers and employees	(91 272)	(20 570)	22.5%	(34 296)	37.6%	(54 866)	60.1%	(24 724)	54.1%	38.7%
Finance charges	(42)	(28)	67.2%	-	-	(28)	67.2%	(66)	62.7%	(100.0%)
Transfers and grants	(1 200)	(206)	17.2%	(791)	65.9%	(997)	83.1%	(1 581)	7.9%	(50.0%)
Net Cash from/(used) Operating Activities	36 475	38 469	105.5%	12 009	32.9%	50 478	138.4%	11 578	118.2%	3.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	9 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	9 000	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 722)	(4 945)	14.7%	(9 114)	27.0%	(14 059)	41.7%	(9 448)	53.5%	(3.5%)
Capital assets	(33 722)	(4 945)	14.7%	(9 114)	27.0%	(14 059)	41.7%	(9 448)	53.5%	(3.5%)
Net Cash from/(used) Investing Activities	(33 722)	(4 945)	14.7%	(9 114)	27.0%	(14 059)	41.7%	(448)	.4%	1 936.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(857)	-	-	(883)	103.0%	(883)	103.0%	(384)	64.0%	130.0%
Repayment of borrowing	(857)	-	-	(883)	103.0%	(883)	103.0%	(384)	64.0%	130.0%
Net Cash from/(used) Financing Activities	(857)	-	-	(883)	103.0%	(883)	103.0%	(384)	64.0%	130.0%
Net Increase/(Decrease) in cash held	1 895	33 524	1 768.7%	2 012	106.1%	35 536	1 874.9%	10 746	(12 206.4%)	(81.3%)
Cash/cash equivalents at the year begin:	23 034	22 057	95.8%	55 581	241.3%	22 057	95.8%	50 960	113.6%	9.1%
Cash/cash equivalents at the year end:	24 930	55 581	223.0%	57 593	231.0%	57 593	231.0%	61 706	221.3%	(6.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	133	.7%	128	.7%	129	.7%	18 076	97.9%	18 466	63.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	5.6%	81	5.1%	30	1.9%	1 385	87.4%	1 585	5.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	.7%	67	.7%	67	.7%	8 734	97.8%	8 933	30.8%	-	-	-	-
Total By Income Source	288	1.0%	275	.9%	226	.8%	28 195	97.3%	28 984	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24	.3%	24	.3%	24	.3%	7 947	99.1%	8 018	27.7%	-	-	-	-
Commercial	183	1.9%	170	1.8%	121	1.3%	9 149	95.1%	9 623	33.2%	-	-	-	-
Households	15	.6%	15	.6%	15	.6%	2 365	98.1%	2 410	8.3%	-	-	-	-
Other	67	.7%	67	.7%	67	.7%	8 734	97.8%	8 933	30.8%	-	-	-	-
Total By Customer Group	288	1.0%	275	.9%	226	.8%	28 195	97.3%	28 984	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	167	200.2%	(186)	(222.0%)	168	200.8%	(66)	(79.0%)	84	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	167	200.2%	(186)	(222.0%)	168	200.8%	(66)	(79.0%)	84	100.0%

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	032 481 4500
Financial Manager	Mr Ntando Duma	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	722 943	247 868	34.3%	212 590	29.4%	460 458	63.7%	195 339	63.8%	8.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	113 912	26 108	22.9%	26 792	23.5%	52 900	46.4%	22 166	47.6%	20.9%
Service charges - sanitation revenue	31 591	8 842	28.0%	9 309	29.5%	18 151	57.5%	19 258	33.7%	(51.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	(630)	(21.4%)	(100.0%)
Rental of facilities and equipment	251	9	3.7%	9	3.5%	18	7.2%	(4)	1.8%	(329.0%)
Interest earned - external investments	7 250	1 508	20.8%	3 587	49.5%	5 095	70.3%	1 679	102.7%	113.6%
Interest earned - outstanding debtors	30 879	3 829	12.4%	4 354	14.1%	8 183	26.5%	7 630	39.5%	(42.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	659	38	5.7%	68	10.3%	106	16.1%	-	-	(100.0%)
Licences and permits	70	-	-	-	-	-	-	-	-	-
Agency services	1 624	-	-	1 456	89.7%	1 456	89.7%	484	32.6%	201.1%
Transfers recognised - operational	509 101	206 182	40.5%	157 481	30.9%	363 663	71.4%	150 648	73.8%	4.5%
Other own revenue	27 606	1 351	4.9%	9 534	34.5%	10 886	39.4%	(5 891)	47.2%	(261.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 092	152 274	21.1%	181 155	25.2%	333 430	46.3%	160 540	44.7%	12.8%
Employee related costs	238 042	55 245	23.2%	55 379	23.3%	110 624	46.5%	51 122	49.5%	8.3%
Remuneration of councillors	9 952	2 282	22.9%	2 360	23.7%	4 642	46.6%	2 499	39.2%	(5.6%)
Debt impairment	21 826	5 456	25.0%	5 456	25.0%	10 913	50.0%	11 058	50.0%	(50.7%)
Depreciation and asset impairment	82 285	4 920	6.0%	29 490	35.8%	34 410	41.8%	6 301	33.3%	368.0%
Finance charges	9 928	3 292	33.2%	3 311	33.4%	6 604	66.5%	3 947	60.8%	(16.1%)
Bulk purchases	99 546	30 924	31.1%	32 929	33.1%	63 853	64.1%	21 988	44.0%	49.8%
Other Materials	50 153	5 282	10.5%	9 165	18.3%	14 447	28.8%	13 362	27.0%	(31.4%)
Contracted services	76 532	17 450	22.8%	19 079	24.9%	36 530	47.7%	19 704	69.2%	(3.2%)
Transfers and grants	26 087	7 909	30.3%	336	1.3%	8 245	31.6%	2 872	62.9%	(88.3%)
Other expenditure	105 742	19 513	18.5%	23 649	22.4%	43 162	40.8%	27 687	37.1%	(14.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 852	95 593		31 435		127 028		34 799		
Transfers recognised - capital	336 720	49 409	14.7%	53 268	15.8%	102 677	30.5%	134 957	42.8%	(60.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	339 572	145 002		84 703		229 705		169 756		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	339 572	145 002		84 703		229 705		169 756		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	339 572	145 002		84 703		229 705		169 756		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	339 572	145 002		84 703		229 705		169 756		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	364 303	49 098	13.5%	50 565	13.9%	99 663	27.4%	67 478	38.9%	(25.1%)
National Government	292 800	48 712	16.6%	50 063	17.1%	98 775	33.7%	67 230	39.8%	(25.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	292 800	48 712	16.6%	50 063	17.1%	98 775	33.7%	67 230	39.8%	(25.5%)
Borrowing	63 149	-	-	-	-	-	-	-	-	-
Internally generated funds	8 354	386	4.6%	502	6.0%	888	10.6%	247	8.6%	102.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	364 303	49 098	13.5%	50 565	13.9%	99 663	27.4%	67 478	38.9%	(25.1%)
Governance and Administration	68 764	112	.2%	261	.4%	373	.5%	247	5.8%	5.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	68 764	112	.2%	261	.4%	373	.5%	247	5.8%	5.4%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	19	1.9%	138	13.8%	157	15.7%	-	-	(100.0%)
Community & Social Services	400	19	4.9%	138	34.4%	157	39.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	600	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 975	-	-	872	44.2%	872	44.2%	-	-	(100.0%)
Planning and Development	-	-	-	872	-	872	-	-	-	(100.0%)
Road Transport	1 975	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	292 564	48 966	16.7%	49 295	16.8%	98 261	33.6%	67 230	40.4%	(26.7%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	237 908	37 194	15.6%	44 193	18.6%	81 388	34.2%	49 524	42.7%	(10.8%)
Waste Water Management	54 657	11 772	21.5%	5 101	9.3%	16 873	30.9%	17 706	31.1%	(71.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 011 591	319 793	31.6%	315 537	31.2%	635 331	62.8%	200 006	56.1%	57.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	123 678	24 714	20.0%	24 297	19.6%	49 011	39.6%	17 052	43.0%	42.5%
Other revenue	30 210	4 744	15.7%	16 166	53.5%	20 909	69.2%	3 903	4.8%	314.2%
Government - operating	509 101	200 656	39.4%	156 058	30.7%	356 714	70.1%	58 891	53.7%	165.0%
Government - capital	336 720	88 355	26.2%	115 000	34.2%	203 355	60.4%	118 424	75.4%	(2.9%)
Interest	11 882	1 324	11.1%	4 017	33.8%	5 341	45.0%	1 736	18.8%	131.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(631 747)	(189 586)	30.0%	(170 879)	27.0%	(360 465)	57.1%	(43 519)	53.4%	292.7%
Suppliers and employees	(595 732)	(178 385)	29.9%	(165 995)	27.9%	(344 380)	57.8%	(36 700)	53.0%	352.3%
Finance charges	(9 928)	(3 292)	33.2%	(3 311)	33.4%	(6 604)	66.5%	(3 947)	60.8%	(16.1%)
Transfers and grants	(26 087)	(7 909)	30.3%	(1 573)	6.0%	(9 482)	36.3%	(2 872)	62.9%	(45.3%)
Net Cash from/(used) Operating Activities	379 844	130 207	34.3%	144 658	38.1%	274 865	72.4%	156 486	60.2%	(7.6%)
Cash Flow from Investing Activities										
Receipts	65 387	(250)	(.4%)	128	.2%	(122)	(.2%)	(362)	(3.0%)	(135.5%)
Proceeds on disposal of PPE	-	111	-	(111)	-	-	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	67 395	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 008)	(361)	18.0%	240	(11.9%)	(122)	6.1%	(362)	(3.0%)	(166.3%)
Payments	(301 154)	(63 108)	21.0%	(71 884)	23.9%	(134 993)	44.8%	(143 194)	59.8%	(49.8%)
Capital assets	(301 154)	(63 108)	21.0%	(71 884)	23.9%	(134 993)	44.8%	(143 194)	59.8%	(49.8%)
Net Cash from/(used) Investing Activities	(235 767)	(63 358)	26.9%	(71 756)	30.4%	(135 114)	57.3%	(143 556)	64.3%	(50.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(25 283)	(6 837)	27.0%	(9 723)	38.5%	(16 560)	65.5%	(26 333)	41.5%	(63.1%)
Repayment of borrowing	(25 283)	(6 837)	27.0%	(9 723)	38.5%	(16 560)	65.5%	(26 333)	41.5%	(63.1%)
Net Cash from/(used) Financing Activities	(25 283)	(6 837)	27.0%	(9 723)	38.5%	(16 560)	65.5%	(26 333)	41.5%	(63.1%)
Net Increase/(Decrease) in cash held	118 793	60 012	50.5%	63 179	53.2%	123 191	103.7%	(13 403)	45.8%	(571.4%)
Cash/cash equivalents at the year begin:	55 670	75 814	136.2%	135 826	244.0%	75 814	136.2%	38 270	310.4%	254.9%
Cash/cash equivalents at the year end:	174 463	135 826	77.9%	199 005	114.1%	199 005	114.1%	24 867	58.4%	700.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 096	4.0%	5 110	3.3%	4 662	3.0%	137 178	89.6%	153 047	48.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 769	5.6%	1 681	3.4%	1 184	2.4%	44 235	88.7%	49 869	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 488	2.2%	1 449	2.1%	1 435	2.1%	63 343	93.5%	67 716	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 828	19.2%	2 548	5.5%	2 532	5.5%	32 165	69.8%	46 072	14.5%	-	-	-	-
Total By Income Source	19 181	6.1%	10 788	3.4%	9 813	3.1%	276 921	87.4%	316 703	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 379	37.8%	3 125	12.6%	2 486	10.0%	9 830	39.6%	24 820	7.8%	-	-	-	-
Commercial	2 233	34.7%	559	8.7%	544	8.5%	3 091	48.1%	6 428	2.0%	-	-	-	-
Households	6 586	2.4%	6 220	2.3%	6 202	2.3%	253 788	93.0%	272 796	86.1%	-	-	-	-
Other	982	7.8%	884	7.0%	580	4.6%	10 213	80.7%	12 659	4.0%	-	-	-	-
Total By Customer Group	19 181	6.1%	10 788	3.4%	9 813	3.1%	276 921	87.4%	316 703	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 644	100.0%	-	-	-	-	-	-	2 644	16.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 129	100.0%	-	-	-	-	-	-	2 129	13.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 858	78.2%	2 108	18.6%	27	.2%	338	3.0%	11 331	70.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 631	84.6%	2 108	13.1%	27	.2%	338	2.1%	16 104	100.0%

Contact Details

Municipal Manager	Mr Nhlakanipho Geoffrey Kumalo (Acting)	032 437 9501
Financial Manager	Mr Mahendra Chandulal	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	378 971	141 977	37.5%	82 618	21.8%	224 595	59.3%	69 466	62.2%	18.9%
Property rates	141 700	76 850	54.2%	25 824	18.2%	102 674	72.5%	13 833	78.3%	86.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	125 693	30 252	24.1%	24 686	19.6%	54 938	43.7%	24 346	47.3%	1.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	24 227	7 717	31.9%	5 367	22.2%	13 083	54.0%	6 777	81.6%	(20.8%)
Service charges - other	1 016	-	-	-	-	-	-	298	82.3%	(100.0%)
Rental of facilities and equipment	1 871	116	6.2%	443	23.7%	559	29.9%	201	20.5%	120.4%
Interest earned - external investments	8 528	822	9.6%	3 090	36.2%	3 913	45.9%	2 338	50.5%	32.2%
Interest earned - outstanding debtors	4 572	902	19.7%	1 018	22.3%	1 920	42.0%	1 138	46.0%	(10.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 425	63	4.4%	52	3.6%	115	8.1%	58	8.7%	(10.6%)
Licences and permits	4 161	1 064	25.6%	505	12.1%	1 569	37.7%	769	39.2%	(34.3%)
Agency services	-	9	-	22	-	31	-	-	-	(100.0%)
Transfers recognised - operational	61 065	23 218	38.0%	18 567	30.4%	41 786	68.4%	18 564	65.6%	-
Other own revenue	4 712	964	20.5%	3 043	64.6%	4 007	85.0%	1 142	50.8%	166.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	405 190	79 127	19.5%	66 740	16.5%	145 866	36.0%	71 482	39.1%	(6.6%)
Employee related costs	136 237	25 492	18.7%	28 590	21.0%	54 082	39.7%	23 938	39.0%	19.4%
Remuneration of councillors	7 589	1 757	23.1%	1 757	23.1%	3 514	46.3%	1 586	42.6%	10.8%
Debt impairment	8 907	369	4.1%	-	-	369	4.1%	572	19.2%	(100.0%)
Depreciation and asset impairment	57 721	-	-	-	-	-	-	3 987	16.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	(9)	1.1%	(100.0%)
Bulk purchases	101 771	33 571	33.0%	18 317	18.0%	51 888	51.0%	17 371	52.0%	5.4%
Other Materials	1 397	958	68.6%	886	63.4%	1 843	132.0%	-	-	(100.0%)
Contracted services	56 331	8 930	15.9%	8 665	15.4%	17 595	31.2%	12 323	43.5%	(29.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 238	8 051	22.8%	8 526	24.2%	16 577	47.0%	11 714	46.9%	(27.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 220)	62 850		15 878		78 728		(2 017)		
Transfers recognised - capital	30 963	-	-	-	-	-	-	147	.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 743	62 850		15 878		78 728		(1 870)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 743	62 850		15 878		78 728		(1 870)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 743	62 850		15 878		78 728		(1 870)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 743	62 850		15 878		78 728		(1 870)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	98 798	13 205	13.4%	13 023	13.2%	26 228	26.5%	14 406	31.7%	(9.6%)
National Government	30 963	6 388	20.6%	10 304	33.3%	16 692	53.9%	7 467	40.8%	38.0%
Provincial Government	-	-	-	-	-	-	-	134	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 963	6 388	20.6%	10 304	33.3%	16 692	53.9%	7 601	41.3%	35.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	67 835	6 817	10.1%	2 719	4.0%	9 536	14.1%	6 804	24.4%	(60.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	98 798	13 205	13.4%	13 023	13.2%	26 228	26.5%	14 406	31.7%	(9.6%)
Governance and Administration	5 650	359	6.4%	21	.4%	380	6.7%	1 671	48.4%	(98.7%)
Executive & Council	-	170	-	-	-	170	-	-	-	-
Budget & Treasury Office	5 650	90	1.6%	19	.3%	110	1.9%	1 671	115.2%	(98.8%)
Corporate Services	-	99	-	2	-	101	-	-	-	(100.0%)
Community and Public Safety	15 495	4 028	26.0%	327	2.1%	4 354	28.1%	884	24.5%	(63.1%)
Community & Social Services	13 045	4 028	30.9%	327	2.5%	4 354	33.4%	840	39.3%	(61.1%)
Sport And Recreation	-	-	-	-	-	-	-	44	8.8%	(100.0%)
Public Safety	2 450	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 089	7 613	16.2%	11 626	24.7%	19 240	40.9%	9 491	40.3%	22.5%
Planning and Development	5 040	5 935	117.7%	254	5.0%	6 188	122.8%	-	-	(100.0%)
Road Transport	42 049	1 679	4.0%	11 372	27.0%	13 051	31.0%	9 491	42.7%	19.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 564	1 205	3.9%	1 049	3.4%	2 254	7.4%	2 359	18.5%	(55.5%)
Electricity	28 864	1 205	4.2%	151	.5%	1 357	4.7%	808	8.3%	(81.3%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	-	-	897	52.8%	897	52.8%	1 551	150.5%	(42.1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	398 274	134 248	33.7%	83 082	20.9%	217 330	54.6%	84 485	60.4%	(1.7%)
Property rates, penalties and collection charges	134 615	60 462	44.9%	20 003	14.9%	80 465	59.8%	13 531	65.9%	47.8%
Service charges	147 710	23 686	16.0%	18 881	12.8%	42 568	28.8%	33 728	50.1%	(44.0%)
Other revenue	11 216	6 246	55.7%	10 519	93.8%	16 765	149.5%	481	15.8%	2 084.7%
Government - operating	60 670	23 218	38.3%	18 567	30.6%	41 786	68.9%	18 880	67.5%	(1.7%)
Government - capital	30 963	18 914	61.1%	11 000	35.5%	29 914	96.6%	11 550	85.5%	(4.8%)
Interest	13 100	1 721	13.1%	4 112	31.4%	5 833	44.5%	6 315	74.1%	(34.9%)
Dividends	-	-		-		-		-	-	
Payments	(338 563)	(78 467)	23.2%	(56 299)	16.6%	(134 766)	39.8%	(76 611)	47.4%	(26.5%)
Suppliers and employees	(338 563)	(78 467)	23.2%	(56 299)	16.6%	(134 766)	39.8%	(72 605)	46.3%	(22.5%)
Finance charges	-	-	-	-	-	-	-	(6)	1.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(4 000)	-	(100.0%)
Net Cash from/(used) Operating Activities	59 711	55 781	93.4%	26 783	44.9%	82 564	138.3%	7 874	151.8%	240.1%
Cash Flow from Investing Activities										
Receipts	-	(214)	-	-	-	(214)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(214)	-	-	-	(214)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(98 798)	(12 922)	13.1%	(13 005)	13.2%	(25 928)	26.2%	(16 285)	36.1%	(20.1%)
Capital assets	(98 798)	(12 922)	13.1%	(13 005)	13.2%	(25 928)	26.2%	(16 285)	36.1%	(20.1%)
Net Cash from/(used) Investing Activities	(98 798)	(13 136)	13.3%	(13 005)	13.2%	(26 142)	26.5%	(16 285)	36.1%	(20.1%)
Cash Flow from Financing Activities										
Receipts	-	2 939	-	952	-	3 891	-	4 039	-	(76.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	186	-	-	-	186	-	-	-	-
Increase (decrease) in consumer deposits	-	2 753	-	952	-	3 705	-	4 039	-	(76.4%)
Payments	-	(799)	-	-	-	(799)	-	(1 156)	106.1%	(100.0%)
Repayment of borrowing	-	(799)	-	-	-	(799)	-	(1 156)	106.1%	(100.0%)
Net Cash from/(used) Financing Activities	-	2 139	-	952	-	3 092	-	2 884	(266.0%)	(67.0%)
Net Increase/(Decrease) in cash held	(39 087)	44 784	(114.6%)	14 730	(37.7%)	59 514	(152.3%)	(5 527)	(201.1%)	(366.5%)
Cash/cash equivalents at the year begin:	127 620	114 262	89.5%	159 046	124.6%	114 262	89.5%	175 413	106.6%	(9.3%)
Cash/cash equivalents at the year end:	88 533	159 046	179.6%	173 776	196.3%	173 776	196.3%	169 886	178.1%	2.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 848	57.7%	1 135	13.5%	373	4.4%	2 047	24.4%	8 404	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 143	15.1%	4 853	11.9%	2 473	6.1%	27 313	67.0%	40 782	56.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 830	14.9%	1 184	9.6%	867	7.0%	8 436	68.5%	12 317	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	5.1%	327	4.1%	267	3.3%	7 060	87.6%	8 064	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	448	17.8%	213	8.5%	(5)	(.2%)	1 857	73.9%	2 512	3.5%	-	-	-	-
Total By Income Source	13 679	19.0%	7 712	10.7%	3 975	5.5%	46 713	64.8%	72 079	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	218	8.9%	1 417	58.0%	56	2.3%	754	30.9%	2 445	3.4%	-	-	-	-
Commercial	7 717	54.3%	2 438	17.2%	1 237	8.7%	2 823	19.9%	14 216	19.7%	-	-	-	-
Households	5 718	15.3%	3 808	10.2%	2 620	7.0%	25 177	67.5%	37 322	51.8%	-	-	-	-
Other	26	.1%	49	.3%	63	.3%	17 959	99.2%	18 097	25.1%	-	-	-	-
Total By Customer Group	13 679	19.0%	7 712	10.7%	3 975	5.5%	46 713	64.8%	72 079	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(17)	52.6%	(0)	.7%	-	-	(15)	46.7%	(33)	(36.9%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	123	100.0%	123	136.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(17)	(19.4%)	(0)	(.3%)	-	-	107	119.7%	90	100.0%

Contact Details

Municipal Manager	Mr Lulamile.H. Mapholoba	039 797 6601
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	177 473	52 040	29.3%	47 043	26.5%	99 083	55.8%	40 458	66.0%	16.3%
Property rates	36 002	5 217	14.5%	5 746	16.0%	10 963	30.5%	3 040	42.2%	89.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 090	447	21.4%	122	5.8%	569	27.2%	518	49.8%	(76.4%)
Service charges - other	-	-	-	183	-	183	-	-	-	(100.0%)
Rental of facilities and equipment	1 000	67	6.7%	208	20.8%	275	27.5%	337	106.8%	(38.2%)
Interest earned - external investments	10 000	2 141	21.4%	4 549	45.5%	6 689	66.9%	2 475	65.7%	83.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	200	25	12.7%	441	220.7%	467	233.4%	66	42.9%	568.2%
Licences and permits	3 679	653	17.8%	633	17.2%	1 286	35.0%	635	33.3%	(.2%)
Agency services	815	128	15.7%	221	27.1%	349	42.8%	197	40.8%	12.4%
Transfers recognised - operational	122 380	43 141	35.3%	34 476	28.2%	77 618	63.4%	33 057	74.3%	4.3%
Other own revenue	1 306	220	16.9%	463	35.4%	683	52.3%	133	10.3%	248.1%
Gains on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	165 948	30 022	18.1%	35 735	21.5%	65 757	39.6%	47 925	45.6%	(25.4%)
Employee related costs	68 426	14 371	21.0%	18 946	27.7%	33 317	48.7%	23 231	48.5%	(18.4%)
Remuneration of councillors	9 862	2 473	25.1%	2 473	25.1%	4 946	50.1%	2 945	45.4%	(16.0%)
Debt impairment	1 578	395	25.0%	(395)	(25.0%)	(0)	-	750	39.5%	(152.7%)
Depreciation and asset impairment	20 000	5 000	25.0%	4 802	24.0%	9 802	49.0%	9 489	50.0%	(49.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	756	225	29.8%	130	17.2%	355	47.0%	1 008	44.6%	(87.1%)
Contracted services	21 048	2 939	14.0%	4 002	19.0%	6 942	33.0%	1 346	45.0%	197.3%
Transfers and grants	20 152	663	3.3%	947	4.7%	1 610	8.0%	714	36.1%	32.6%
Other expenditure	24 125	3 956	16.4%	4 829	20.0%	8 785	36.4%	8 441	38.7%	(42.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 525	22 018		11 309		33 326		(7 467)		
Transfers recognised - capital	26 439	1 420	5.4%	9 453	35.8%	10 873	41.1%	13 882	51.5%	(31.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 964	23 438		20 761		44 199		6 415		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 964	23 438		20 761		44 199		6 415		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 964	23 438		20 761		44 199		6 415		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 964	23 438		20 761		44 199		6 415		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	67 263	4 412	6.6%	10 061	15.0%	14 472	21.5%	13 903	29.0%	(27.6%)
National Government	26 439	1 788	6.8%	7 871	29.8%	9 659	36.5%	13 218	49.4%	(40.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 439	1 788	6.8%	7 871	29.8%	9 659	36.5%	13 218	48.9%	(40.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 824	2 624	6.4%	2 189	5.4%	4 813	11.8%	684	2.0%	220.1%
Public contributions and donations	-	-	-	-	-	-	-	0	-	(100.0%)
Capital Expenditure Standard Classification	67 263	4 412	6.6%	10 061	15.0%	14 472	21.5%	13 903	29.0%	(27.6%)
Governance and Administration	5 238	6	.1%	239	4.6%	245	4.7%	84	2.2%	183.7%
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 738	-	-	(155)	(3.3%)	(155)	(3.3%)	38	11.5%	(509.6%)
Corporate Services	-	6	-	394	-	400	-	46	1.9%	749.2%
Community and Public Safety	14 188	1 077	7.6%	1 096	7.7%	2 173	15.3%	1 457	31.5%	(24.8%)
Community & Social Services	9 914	342	3.5%	1 627	16.4%	1 970	19.9%	1 457	31.6%	11.7%
Sport And Recreation	4 274	734	17.2%	(531)	(12.4%)	203	4.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	0	.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 815	3 329	7.1%	8 473	18.1%	11 802	25.2%	12 362	29.9%	(31.5%)
Planning and Development	32 928	524	1.6%	2 931	8.9%	3 455	10.5%	239	2.4%	1 124.0%
Road Transport	13 887	2 805	20.2%	5 543	39.9%	8 348	60.1%	12 122	35.3%	(54.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	252	-	252	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	252	-	252	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 022	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	198 198	62 933	31.8%	55 666	28.1%	118 598	59.8%	123 755	70.2%	(55.0%)
Property rates, penalties and collection charges	30 602	5 130	16.8%	691	2.3%	5 820	19.0%	5 155	65.7%	(86.6%)
Service charges	1 777	447	25.2%	122	6.9%	569	32.0%	571	55.7%	(78.7%)
Other revenue	7 000	1 351	19.3%	1 576	22.5%	2 927	41.8%	10 080	31.5%	(84.4%)
Government - operating	122 380	42 784	35.0%	53 100	43.4%	95 884	78.3%	77 873	79.4%	(31.8%)
Government - capital	26 439	11 081	41.9%	(1 081)	(4.1%)	10 000	37.8%	26 088	79.6%	(104.1%)
Interest	10 000	2 141	21.4%	1 258	12.6%	3 398	34.0%	3 987	81.5%	(68.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(144 370)	(22 936)	15.9%	(23 192)	16.1%	(46 128)	32.0%	(38 577)	46.4%	(39.9%)
Suppliers and employees	(124 218)	(22 273)	17.9%	(22 245)	17.9%	(44 517)	35.8%	(38 576)	47.4%	(42.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 152)	(663)	3.3%	(947)	4.7%	(1 610)	8.0%	(1)	20.2%	116 657.1%
Net Cash from/(used) Operating Activities	53 828	39 997	74.3%	32 474	60.3%	72 471	134.6%	85 178	108.1%	(61.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	38 041	-	38 041	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	38 041	-	38 041	-	-	-	(100.0%)
Payments	(67 261)	(1 372)	2.0%	(13 099)	19.5%	(14 472)	21.5%	14 121	-	(192.8%)
Capital assets	(67 261)	(1 372)	2.0%	(13 099)	19.5%	(14 472)	21.5%	14 121	-	(192.8%)
Net Cash from/(used) Investing Activities	(67 261)	(1 372)	2.0%	24 942	(37.1%)	23 570	(35.0%)	14 121	-	76.6%
Cash Flow from Financing Activities										
Receipts	-	(6 000)	-	6 000	-	(0)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6 000)	-	6 000	-	(0)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(6 000)	-	6 000	-	(0)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(13 433)	32 624	(242.9%)	63 416	(472.1%)	96 040	(714.9%)	99 299	279.5%	(36.1%)
Cash/cash equivalents at the year begin:	99 229	118 301	119.2%	150 925	152.1%	118 301	119.2%	104 272	143.5%	44.7%
Cash/cash equivalents at the year end:	85 795	150 925	175.9%	214 341	249.8%	214 341	249.8%	203 571	179.7%	5.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 192)	(6.8%)	1 267	3.9%	1 218	3.8%	31 892	99.1%	32 185	91.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	373	8.0%	140	3.0%	134	2.9%	4 046	86.2%	4 694	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	62	100.0%	62	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	641	100.0%	641	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 367)	139.4%	26	(1.1%)	25	(1.1%)	901	(37.3%)	(2 415)	(6.9%)	-	-	-	-
Total By Income Source	(5 185)	(14.7%)	1 432	4.1%	1 378	3.9%	37 551	106.8%	35 176	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 041)	(10.0%)	270	2.6%	268	2.6%	10 894	104.8%	10 391	29.5%	-	-	-	-
Commercial	(4 895)	(45.6%)	329	3.1%	311	2.9%	14 982	139.7%	10 728	30.5%	-	-	-	-
Households	744	5.3%	830	5.9%	795	5.7%	11 666	83.1%	14 036	39.9%	-	-	-	-
Other	7	30.1%	3	15.1%	4	16.5%	8	38.3%	22	.1%	-	-	-	-
Total By Customer Group	(5 185)	(14.7%)	1 432	4.1%	1 378	3.9%	37 551	106.8%	35 176	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	412	100.0%	-	-	-	-	-	-	412	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	412	100.0%	-	-	-	-	-	-	412	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	202 127	83 578	41.3%	66 083	32.7%	149 660	74.0%	64 754	78.4%	2.1%
Property rates	9 798	5 117	52.2%	1 201	12.3%	6 318	64.5%	1 001	80.2%	20.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 915	545	18.7%	1 079	37.0%	1 624	55.7%	793	89.0%	36.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 402	28	2.0%	143	10.2%	171	12.2%	287	45.3%	(50.1%)
Interest earned - external investments	10 496	3 518	33.5%	3 900	37.2%	7 418	70.7%	3 321	117.0%	17.4%
Interest earned - outstanding debtors	348	26	7.4%	20	5.8%	46	13.2%	25	17.9%	(19.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	295	123	41.6%	113	38.3%	236	79.9%	62	41.8%	81.9%
Licences and permits	1 127	122	10.8%	317	28.1%	439	38.9%	149	49.9%	111.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	174 931	72 058	41.2%	58 833	33.6%	130 892	74.8%	58 384	76.4%	.8%
Other own revenue	815	2 042	250.6%	476	58.5%	2 518	309.1%	731	273.3%	(34.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	269 152	56 084	20.8%	61 089	22.7%	117 172	43.5%	58 175	44.6%	5.0%
Employee related costs	90 961	21 992	24.2%	23 847	26.2%	45 839	50.4%	20 682	53.4%	15.3%
Remuneration of councillors	15 365	4 225	27.5%	3 330	21.7%	7 555	49.2%	3 889	43.3%	(14.4%)
Debt impairment	3 800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 638	12 411	24.5%	12 236	24.2%	24 647	48.7%	12 736	50.1%	(3.9%)
Finance charges	-	-	-	-	-	-	-	47	121.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	5 490	8	.2%	180	3.3%	188	3.4%	-	-	(100.0%)
Contracted services	50 638	8 263	16.3%	9 697	19.1%	17 959	35.5%	1 985	41.8%	388.5%
Transfers and grants	12 110	187	1.5%	448	3.7%	634	5.2%	662	64.6%	(32.4%)
Other expenditure	40 150	8 998	22.4%	11 351	28.3%	20 349	50.7%	18 174	35.8%	(37.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 025)	27 494		4 994		32 488		6 579		
Transfers recognised - capital	50 386	13 137	26.1%	11 405	22.6%	24 542	48.7%	17 433	47.4%	(34.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 639)	40 631		16 399		57 031		24 011		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 639)	40 631		16 399		57 031		24 011		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 639)	40 631		16 399		57 031		24 011		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 639)	40 631		16 399		57 031		24 011		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	91 750	16 663	18.2%	19 782	21.6%	36 445	39.7%	17 582	38.7%	12.5%
National Government	42 536	13 137	30.9%	12 667	29.8%	25 804	60.7%	15 958	44.9%	(20.6%)
Provincial Government	7 850	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 386	13 137	26.1%	12 667	25.1%	25 804	51.2%	15 958	44.9%	(20.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 364	3 526	8.5%	7 115	17.2%	10 641	25.7%	1 624	12.5%	338.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 750	16 663	18.2%	19 782	21.6%	36 445	39.7%	17 582	38.7%	12.5%
Governance and Administration	8 005	324	4.0%	318	4.0%	642	8.0%	108	5.0%	194.0%
Executive & Council	590	23	3.9%	259	43.9%	282	47.7%	52	4.4%	398.2%
Budget & Treasury Office	7 415	188	2.5%	53	.7%	242	3.3%	10	1.7%	432.4%
Corporate Services	-	112	-	6	-	118	-	46	-	(87.4%)
Community and Public Safety	1 940	12	.6%	47	2.4%	58	3.0%	16	5.4%	200.0%
Community & Social Services	1 940	12	.6%	47	2.4%	58	3.0%	16	5.4%	200.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 155	16 328	23.3%	19 418	27.7%	35 745	51.0%	17 458	40.8%	11.2%
Planning and Development	2 120	-	-	26	1.2%	26	1.2%	-	3.2%	(100.0%)
Road Transport	68 035	16 328	24.0%	19 392	28.5%	35 719	52.5%	17 458	41.0%	11.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 650	-	-	-	-	-	-	-	-	-
Electricity	4 500	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 150	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	263 329	101 942	38.7%	100 482	38.2%	202 423	76.9%	88 120	79.5%	14.0%
Property rates, penalties and collection charges	6 858	716	10.4%	3 594	52.4%	4 310	62.8%	1 820	57.2%	97.5%
Service charges	2 041	222	10.9%	218	10.7%	441	21.6%	539	64.3%	(59.5%)
Other revenue	3 470	2 314	66.7%	1 193	34.4%	3 507	101.1%	1 255	114.7%	(4.9%)
Government - operating	174 931	74 529	42.6%	57 939	33.1%	132 468	75.7%	56 685	75.9%	2.2%
Government - capital	65 386	20 617	31.5%	33 617	51.4%	54 233	82.9%	24 500	88.1%	37.2%
Interest	10 643	3 544	33.3%	3 920	36.8%	7 464	70.1%	3 321	111.9%	18.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 504)	(43 673)	20.1%	(48 853)	22.5%	(92 526)	42.5%	(45 107)	44.8%	8.3%
Suppliers and employees	(216 004)	(43 487)	20.1%	(48 405)	22.4%	(91 891)	42.5%	(44 398)	44.6%	9.0%
Finance charges	-	-	-	-	-	-	-	(47)	121.0%	(100.0%)
Transfers and grants	(1 500)	(187)	12.4%	(448)	29.9%	(634)	42.3%	(662)	64.6%	(32.4%)
Net Cash from/(used) Operating Activities	45 825	58 269	127.2%	51 629	112.7%	109 898	239.8%	43 013	170.5%	20.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(106 250)	(16 274)	15.3%	(28 349)	26.7%	(44 623)	42.0%	(17 582)	38.6%	61.2%
Capital assets	(106 250)	(16 274)	15.3%	(28 349)	26.7%	(44 623)	42.0%	(17 582)	38.6%	61.2%
Net Cash from/(used) Investing Activities	(106 250)	(16 274)	15.3%	(28 349)	26.7%	(44 623)	42.0%	(17 582)	38.6%	61.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 425)	41 994	(69.5%)	23 280	(38.5%)	65 274	(108.0%)	25 431	(1 519.0%)	(8.5%)
Cash/cash equivalents at the year begin:	159 325	159 325	100.0%	201 319	126.4%	159 325	100.0%	236 640	149.1%	(14.9%)
Cash/cash equivalents at the year end:	98 900	201 319	203.6%	224 599	227.1%	224 599	227.1%	262 070	233.9%	(14.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	283	5.3%	214	4.0%	144	2.7%	4 725	88.1%	5 365	55.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	224	8.0%	156	5.6%	137	4.9%	2 275	81.5%	2 793	28.7%	498	17.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	17.2%	42	10.3%	16	4.0%	279	68.5%	408	4.2%	199	48.9%	-	-
Interest on Arrear Debtor Accounts	34	3.6%	33	3.4%	31	3.3%	854	89.8%	952	9.8%	162	17.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	3.9%	(23)	(11.5%)	3	1.7%	214	105.9%	202	2.1%	(5 507)	(2 726.3%)	-	-
Total By Income Source	619	6.4%	421	4.3%	332	3.4%	8 348	85.9%	9 720	100.0%	(4 648)	(47.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(13)	(.4%)	(3)	(.1%)	0	-	3 235	100.5%	3 220	33.1%	(2 046)	(63.5%)	-	-
Commercial	321	26.4%	186	15.3%	58	4.8%	649	53.5%	1 214	12.5%	(1 001)	(82.4%)	-	-
Households	311	5.9%	238	4.5%	273	5.2%	4 463	84.4%	5 286	54.4%	(1 602)	(30.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	619	6.4%	421	4.3%	332	3.4%	8 348	85.9%	9 720	100.0%	(4 648)	(47.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 794	100.0%	-	-	-	-	-	-	1 794	12.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	869	100.0%	-	-	-	-	-	-	869	5.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 996	100.0%	-	-	-	-	-	-	11 996	81.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 658	100.0%	-	-	-	-	-	-	14 658	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	178 165	61 676	34.6%	52 568	29.5%	114 244	64.1%	59 359	60.0%	(11.4%)
Property rates	36 215	9 128	25.2%	8 862	24.5%	17 990	49.7%	8 397	53.6%	5.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	(0)	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 732	836	22.4%	827	22.2%	1 663	44.6%	289	31.8%	186.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 032	237	23.0%	219	21.3%	456	44.2%	472	178.7%	(53.5%)
Interest earned - external investments	7 359	1 824	24.8%	2 011	27.3%	3 835	52.1%	1 753	57.7%	14.7%
Interest earned - outstanding debtors	999	351	35.2%	1 150	115.2%	1 501	150.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	470	123	26.2%	109	23.2%	232	49.4%	346	36.7%	(68.5%)
Licences and permits	1 198	394	32.8%	304	25.4%	698	58.2%	274	55.2%	11.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 150	48 496	40.4%	38 080	31.7%	86 575	72.1%	42 198	74.0%	(9.8%)
Other own revenue	1 210	287	23.7%	144	11.9%	431	35.7%	5 631	18.8%	(97.4%)
Gains on disposal of PPE	5 800	-	-	861	14.8%	861	14.8%	-	-	(100.0%)
Operating Expenditure	167 723	26 048	15.5%	42 647	25.4%	68 695	41.0%	38 921	43.1%	9.6%
Employee related costs	55 356	12 026	21.7%	13 821	25.0%	25 847	46.7%	14 902	48.4%	(7.3%)
Remuneration of councillors	11 991	2 681	22.4%	2 712	22.6%	5 393	45.0%	2 943	46.1%	(7.8%)
Debt impairment	4 340	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 402	-	-	11 491	53.7%	11 491	53.7%	4 715	45.8%	143.7%
Finance charges	502	297	59.1%	(188)	(37.4%)	109	21.7%	83	96.7%	(325.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6 622	111	1.7%	38	.6%	149	2.3%	-	-	(100.0%)
Contracted services	36 744	5 691	15.5%	6 992	19.0%	12 683	34.5%	2 757	61.6%	153.6%
Transfers and grants	1 778	298	16.8%	607	34.1%	905	50.9%	365	88.7%	66.4%
Other expenditure	28 988	4 944	17.1%	7 174	24.7%	12 117	41.8%	13 157	31.5%	(45.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 441	35 628		9 921		45 549		20 438		
Transfers recognised - capital	40 206	2 882	7.2%	10 145	25.2%	13 026	32.4%	4 899	32.8%	107.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 647	38 510		20 066		58 576		25 337		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 647	38 510		20 066		58 576		25 337		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 647	38 510		20 066		58 576		25 337		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 647	38 510		20 066		58 576		25 337		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	64 582	5 717	8.9%	9 984	15.5%	15 701	24.3%	8 005	23.7%	24.7%
National Government	26 666	3 747	14.1%	9 203	34.5%	12 950	48.6%	1 858	27.9%	395.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 666	3 747	14.1%	9 203	34.5%	12 950	48.6%	1 858	27.9%	395.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 916	1 969	5.2%	781	2.1%	2 751	7.3%	6 147	19.2%	(87.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 582	5 717	8.9%	9 984	15.5%	15 701	24.3%	8 005	23.7%	24.7%
Governance and Administration	5 194	1 112	21.4%	178	3.4%	1 290	24.8%	18	2.8%	917.4%
Executive & Council	2 474	1 112	45.0%	151	6.1%	1 263	51.0%	-	-	(100.0%)
Budget & Treasury Office	2 720	-	-	27	1.0%	27	1.0%	18	7.1%	56.3%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 193	52	.6%	135	1.7%	187	2.3%	1 814	57.0%	(92.5%)
Community & Social Services	4 560	52	1.1%	135	3.0%	187	4.1%	1 814	57.0%	(92.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 633	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 196	4 553	8.9%	9 671	18.9%	14 224	27.8%	5 144	16.3%	88.0%
Planning and Development	47 196	4 553	9.6%	6 565	13.9%	11 118	23.6%	5 144	16.3%	27.6%
Road Transport	4 000	-	-	3 106	77.6%	3 106	77.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 030	35.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	1 030	35.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	202 260	68 138	33.7%	73 013	36.1%	141 151	69.8%	52 546	56.8%	38.9%
Property rates, penalties and collection charges	27 523	3 115	11.3%	6 182	22.5%	9 297	33.8%	4 271	28.9%	44.8%
Service charges	2 836	424	14.9%	487	17.2%	910	32.1%	901	51.7%	(46.0%)
Other revenue	3 427	1 177	34.3%	1 628	47.5%	2 805	81.8%	2 847	12.4%	(42.8%)
Government - operating	120 150	54 052	45.0%	37 182	30.9%	91 234	75.9%	34 776	74.0%	6.9%
Government - capital	40 206	7 540	18.8%	26 000	64.7%	33 540	83.4%	8 000	57.7%	225.0%
Interest	8 118	1 831	22.6%	1 533	18.9%	3 365	41.4%	1 752	57.7%	(12.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(135 360)	(26 028)	19.2%	(31 542)	23.3%	(57 571)	42.5%	(31 924)	40.9%	(1.2%)
Suppliers and employees	(133 079)	(25 433)	19.1%	(31 123)	23.4%	(56 557)	42.5%	(31 840)	41.1%	(2.3%)
Finance charges	(502)	(297)	59.1%	188	(37.4%)	(109)	21.7%	(83)	96.7%	(325.8%)
Transfers and grants	(1 778)	(298)	16.8%	(607)	34.1%	(905)	50.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	66 900	42 110	62.9%	41 470	62.0%	83 580	124.9%	20 622	93.6%	101.1%
Cash Flow from Investing Activities										
Receipts	5 800	-	-	378	6.5%	378	6.5%	-	-	(100.0%)
Proceeds on disposal of PPE	5 800	-	-	378	6.5%	378	6.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 582)	(5 717)	8.9%	(9 984)	15.5%	(15 701)	24.3%	(9 228)	32.4%	8.2%
Capital assets	(64 582)	(5 717)	8.9%	(9 984)	15.5%	(15 701)	24.3%	(9 228)	32.4%	8.2%
Net Cash from/(used) Investing Activities	(58 782)	(5 717)	9.7%	(9 606)	16.3%	(15 323)	26.1%	(9 228)	32.4%	4.1%
Cash Flow from Financing Activities										
Receipts	-	2	-	1	-	3	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2	-	1	-	3	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2	-	1	-	3	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8 118	36 395	448.3%	31 865	392.5%	68 260	840.8%	11 395	(237.4%)	179.7%
Cash/cash equivalents at the year begin:	32 192	88 836	276.0%	125 231	389.0%	88 836	276.0%	115 782	109.2%	8.2%
Cash/cash equivalents at the year end:	40 310	125 231	310.7%	157 096	389.7%	157 096	389.7%	127 176	183.4%	23.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 604	3.1%	2 343	4.5%	1 877	3.6%	45 702	88.7%	51 526	88.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	286	5.0%	237	4.1%	179	3.1%	5 030	87.8%	5 732	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	2.7%	17	3.2%	17	3.2%	479	90.9%	526	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	7.5%	28	6.1%	26	5.6%	366	80.7%	454	.8%	-	-	-	-
Total By Income Source	1 938	3.3%	2 624	4.5%	2 098	3.6%	51 577	88.6%	58 238	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	412	2.7%	588	3.9%	565	3.7%	13 601	89.7%	15 166	26.0%	-	-	-	-
Commercial	463	3.6%	451	3.5%	356	2.8%	11 537	90.1%	12 806	22.0%	-	-	-	-
Households	398	2.5%	856	5.3%	533	3.3%	14 427	89.0%	16 213	27.8%	-	-	-	-
Other	666	4.7%	729	5.2%	644	4.6%	12 012	85.5%	14 052	24.1%	-	-	-	-
Total By Customer Group	1 938	3.3%	2 624	4.5%	2 098	3.6%	51 577	88.6%	58 238	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	647	100.0%	-	-	-	-	-	-	647	14.3%
Other	3 877	100.0%	-	-	-	-	-	-	3 877	85.7%
Total	4 524	100.0%	-	-	-	-	-	-	4 524	100.0%

Contact Details

Municipal Manager	Mr N.C. Vezi	039 833 1038
Financial Manager	Mr M. Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	409 502	156 048	38.1%	78 982	19.3%	235 030	57.4%	97 797	62.7%	(19.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 410	12 780	30.9%	11 132	26.9%	23 912	57.7%	25 158	95.5%	(55.8%)
Service charges - sanitation revenue	17 747	4 880	27.5%	4 771	26.9%	9 651	54.4%	10 782	99.7%	(55.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 946	2 780	40.0%	2 882	41.5%	5 662	81.5%	3 900	62.6%	(26.1%)
Interest earned - outstanding debtors	9 540	2 355	24.7%	2 404	25.2%	4 759	49.9%	6 460	94.7%	(62.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	328 823	132 531	40.3%	56 759	17.3%	189 290	57.6%	48 857	55.3%	16.2%
Other own revenue	5 036	722	14.3%	1 034	20.5%	1 756	34.9%	2 639	90.1%	(60.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 696	82 598	20.6%	91 664	22.8%	174 262	43.4%	77 560	38.2%	18.2%
Employee related costs	166 778	42 322	25.4%	49 123	29.5%	91 445	54.8%	40 774	48.7%	20.5%
Remuneration of councillors	6 848	1 553	22.7%	1 608	23.5%	3 161	46.2%	1 407	33.7%	14.3%
Debt impairment	25 266	-	-	-	-	-	-	-	(5.3%)	-
Depreciation and asset impairment	41 944	-	-	374	.9%	374	.9%	377	1.1%	(.8%)
Finance charges	3 954	-	-	5	.1%	5	.1%	852	42.4%	(99.5%)
Bulk purchases	15 000	4 758	31.7%	1 917	12.8%	6 675	44.5%	5 219	61.7%	(63.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	34 510	8 892	25.8%	7 976	23.1%	16 868	48.9%	5 590	53.6%	42.7%
Transfers and grants	-	-	-	-	-	-	-	(4 000)	-	(100.0%)
Other expenditure	107 395	25 072	23.3%	30 663	28.6%	55 735	51.9%	27 342	40.0%	12.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 807	73 450		(12 682)		60 768		20 236		
Transfers recognised - capital	341 982	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	349 789	73 450		(12 682)		60 768		20 236		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	349 789	73 450		(12 682)		60 768		20 236		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	349 789	73 450		(12 682)		60 768		20 236		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	349 789	73 450		(12 682)		60 768		20 236		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	349 789	32 195	9.2%	101 282	29.0%	133 477	38.2%	70 232	27.1%	44.2%
National Government	341 982	31 854	9.3%	99 328	29.0%	131 183	38.4%	69 839	27.1%	42.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	341 982	31 854	9.3%	99 328	29.0%	131 183	38.4%	69 839	27.1%	42.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 807	341	4.4%	1 954	25.0%	2 295	29.4%	394	27.7%	396.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	349 789	32 195	9.2%	101 282	29.0%	133 477	38.2%	70 232	27.1%	44.2%
Governance and Administration	4 310	341	7.9%	1 732	40.2%	2 073	48.1%	28	55.3%	6 009.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 310	341	7.9%	1 732	40.2%	2 073	48.1%	28	-	6 009.7%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	497	-	-	222	44.7%	222	44.7%	116	23.1%	91.9%
Planning and Development	497	-	-	222	44.7%	222	44.7%	116	23.1%	91.9%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	342 482	31 854	9.3%	99 328	29.0%	131 183	38.3%	70 088	27.1%	41.7%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	342 482	-	-	-	-	-	-	250	.1%	(100.0%)
Waste Water Management	-	31 854	-	99 328	-	131 183	-	69 839	166.5%	42.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	2 500	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	712 218	304 688	42.8%	151 307	21.2%	455 995	64.0%	201 708	65.5%	(25.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	31 945	13 781	43.1%	12 418	38.9%	26 198	82.0%	13 565	86.6%	(8.5%)
Other revenue	2 522	722	28.6%	1 439	57.0%	2 160	85.7%	2 361	90.1%	(39.1%)
Government - operating	328 823	135 719	41.3%	57 892	17.6%	193 611	58.9%	49 630	57.6%	16.6%
Government - capital	341 982	154 467	45.2%	70 000	20.5%	224 467	65.6%	133 945	69.1%	(47.7%)
Interest	6 946	-	-	9 559	137.6%	9 559	137.6%	2 207	113.2%	333.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(336 921)	(144 872)	43.0%	(122 322)	36.3%	(267 194)	79.3%	(101 271)	66.6%	20.8%
Suppliers and employees	(332 976)	(144 872)	43.5%	(122 317)	36.7%	(267 190)	80.2%	(104 419)	66.7%	17.1%
Finance charges	(3 945)	-	-	(5)	.1%	(5)	.1%	(852)	42.4%	(99.5%)
Transfers and grants	-	-	-	-	-	-	-	4 000	-	(100.0%)
Net Cash from/(used) Operating Activities	375 296	159 816	42.6%	28 985	7.7%	188 801	50.3%	100 437	64.7%	(71.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(349 789)	(46 027)	13.2%	(101 623)	29.1%	(147 650)	42.2%	(70 204)	27.1%	44.8%
Capital assets	(349 789)	(46 027)	13.2%	(101 623)	29.1%	(147 650)	42.2%	(70 204)	27.1%	44.8%
Net Cash from/(used) Investing Activities	(349 789)	(46 027)	13.2%	(101 623)	29.1%	(147 650)	42.2%	(70 204)	27.1%	44.8%
Cash Flow from Financing Activities										
Receipts	200	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	-	-	-	-	-	-	-
Payments	(3 697)	-	-	-	-	-	-	(1 615)	48.5%	(100.0%)
Repayment of borrowing	(3 697)	-	-	-	-	-	-	(1 615)	48.5%	(100.0%)
Net Cash from/(used) Financing Activities	(3 496)	-	-	-	-	-	-	(1 615)	51.6%	(100.0%)
Net Increase/(Decrease) in cash held	22 011	113 789	517.0%	(72 638)	(330.0%)	41 151	187.0%	28 617	4 242.4%	(353.8%)
Cash/cash equivalents at the year begin:	43 023	96 962	225.4%	210 751	489.9%	96 962	225.4%	148 409	485.5%	42.0%
Cash/cash equivalents at the year end:	65 034	210 751	324.1%	138 113	212.4%	138 113	212.4%	177 026	2 058.3%	(22.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 242	4.1%	4 559	3.6%	3 661	2.9%	113 763	89.4%	127 224	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 048	4.1%	1 781	3.6%	1 430	2.9%	44 443	89.4%	49 701	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	876	4.1%	762	3.6%	612	2.9%	19 016	89.4%	21 266	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 165	4.1%	7 102	3.6%	5 703	2.9%	177 222	89.4%	198 192	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 543	28.8%	2 276	25.8%	697	7.9%	3 320	37.6%	8 836	4.5%	-	-	-	-
Commercial	993	8.6%	551	4.8%	490	4.2%	9 565	82.5%	11 600	5.9%	-	-	-	-
Households	4 629	2.6%	4 275	2.4%	4 515	2.5%	164 337	92.5%	177 756	89.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 165	4.1%	7 102	3.6%	5 703	2.9%	177 222	89.4%	198 192	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 065	98.7%	0	-	0	-	28	1.3%	2 093	18.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 463	100.0%	-	-	-	-	-	-	2 463	21.2%
Trade Creditors	2 538	45.9%	1 145	20.7%	-	-	1 847	33.4%	5 530	47.5%
Auditor-General	1 552	99.6%	0	-	3	.2%	3	.2%	1 558	13.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 618	74.0%	1 145	9.8%	3	-	1 878	16.1%	11 644	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.